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An ACCOUNT of the

PROCEEDINGS

OF THE

House of PEERS,

UPON THE

Observations of the Commissioners

FOR

Taking, Examining and Stating

THE

Publick Accounts

Of the KINGDOM:

WITH THEIR

Address to Her Majesty;

AND

Her Majesties

Most Gracious Answer thereunto:

Together with the

Papers Referred to in these Proceedings.

London, Printed by *Charles Bill*, and the Executrix of *Thomas Newcomb*, deceas'd; Printers to the Queens most Excellent Majesty. MDCCII.

Die Veneris, 26 Februarii, 1702.

IT is Ordered by the Lords Spiritual and Temporal in Parliament Assembled, That the Address Presented to Her Majesty on the Five and twentieth Day of **February**, *with the Resolution, Observations, and Proceedings of this House, and Her Majesties most Gracious Answer thereunto, shall be Printed and Published.*

Math. Johnson,
Cleric' Parliamentor'

G.R III
BRITISH MUSEUM

The Humble Addreſs of the Right Honourable the Lords Spiritual and Temporal in Parliament Aſſembled.

Die Jovis 25° Februarii, 1702.

May it pleaſe Your Majeſty,

WE Your Majeſties moſt Dutiful and Loyal Subjects, the Lords Spiritual and Temporal in Parliament Aſſembled, having received from the Commiſſioners for Taking, Examining and Stating the Publick Accounts of the Kingdom, in purſuance of an Act of Parliament, a Book of Accounts, together with ſeveral Obſervations made by them, thought it Incumbent on us, out of our Duty to Your Majeſty, and our Zeal for the Publick, to have them carefully Looked into, and Examined; And having made ſome Remarks, and come to ſome Reſolutions thereupon, which we hope may be of Service to Your Majeſty, and of Publick Advantage to the Nation, we take the Liberty to lay theſe our Proceedings before Your Majeſty, humbly deſiring that Your Majeſty will be Graciouſly Pleaſed to take the ſame into Your Royal Conſideration, and give ſuch Directions therein, as Your Majeſty in Your Great Wiſdom ſhall think fit.

Die Veneris 26° Februarii, 1702.

Her Majeſties moſt Gracious Anſwer to the Addreſs.

That Her Majeſty would take the whole Matter into Her Conſideration.

His Grace the Duke of *Somerſet* Reported from the Lords Committees appointed to conſider of the Obſervations delivered into this Houſe from the Commiſſioners of Accounts, That the ſaid Commiſſioners had not Attended the ſaid Committee, but upon conſideration of the whole matter, the Committee had Ordered him to Report, as follows.

The Committee appointed to conſider of the Obſervations in the Book of Accounts, delivered into this Houſe the Fifteenth Day of *January* laſt, and the Second of this Inſtant *February*, have made ſome Progreſs in conſidering the ſaid Obſervations; and do humbly take leave to Acquaint the Houſe, That they have Examined into the Firſt of thoſe Obſervations; and alſo the farther Obſervation delivered into this Houſe the Second Inſtant, relating to the Tranſmitting the Ordinary Impreſt Rolls to the Queens Remembrancer: They have Inſpected ſeveral of the Original Impreſt Rolls delivered into the Houſe by Mr. *Barker*, Deputy to Her Majeſties Remembrancer: They alſo Examined divers Officers of the Exchequer, and others, upon Oath, and do find, That by the Ancient and Uninterrupted Courſe of the Exchequer, Two Impreſt Rolls are to be made out for each Year; The one comprehending all Sums Impreſt from the end of *Trinity* Term to the end of *Hilary* Term; the other containing all ſuch Sums from that time to the end of *Trinity* Term; which Rolls are commonly called Half Yearly Rolls, though improperly: They find that by the Ancient Courſe of the Exchequer, theſe Impreſt Rolls, being made out by the Auditor of the Receipt, are to be delivered by him to the Clerk of the Pells, whoſe Duty it is to Examine and Sign them; And this being done, the Clerk of the Pells delivers them to the Remembrancer.

This Uſage was by degrees Diſcontinued in the Reign of King *Charles* the Second; and the Remembrancer, or his Agent, uſed to come to the Office of the Auditor of the Receipt, and take away the Impreſt Rolls from thence immedi-

ately: But in the time when the Earl of *Rochester* was Treasurer, the Ancient Usage was Restored, and he did Order that the Impreſt Rolls ſhould be carefully Examined and Signed by the Clerk of the Pells, before they ſhould be Tranſmitted to the Remembrancer, and accordingly ſince that time, the Ancient Cuſtom has been Obſerved, as well before as ſince the Act of Parliament made in the Eighth and Ninth Year of His late Majeſty, *For the better Obſervation of the Courſe Anciently Uſed in the Receipt of the Exchequer*: (that is to ſay) The ſaid half Yearly Rolls, when made out and Signed by the Auditor, have been by him Tranſmitted to the Clerk of the Pells; and when the Clerk of the Pells has Examined and Signed them, he or his Deputy has Delivered them to the Remembrancer, and this appears by the Remembrancers Endorſement upon the Rolls. The Committee finds that *Charles* Lord *Halifax* has been Auditor of the Receipt from the end of *November*, 1699. Since which time Six Impreſt Rolls have been Tranſmitted to the Remembrancer, and there is a Seventh Roll now under Examination of the Office of the Pells, and no other Roll can be Prepared till after the Twelfth of this Inſtant *February*.

Upon the whole Matter, the Committee are humbly of Opinion, That *Charles* Lord *Halifax* Auditor of the Receipt of the Exchequer, hath Performed the Duty of his Office, in tranſmitting the ordinary Impreſt Rolls to the Queens Remembrancer, according to the Ancient Cuſtom of the Exchequer, and the Direction of the Act 8 & 9° *Gulielmi Tertii Regis*, Intituled, *An Act for the better obſervation of the Courſe anciently uſed in the Receipt of the Exchequer*; and that he hath not been Guilty of any Neglect or Breach of Truſt, upon that Account.

Which Report being read, as alſo the Examinations taken upon Oath by the Committee, as alſo the Dates and Endorſments of the ſeveral Impreſt Rolls delivered by Mr. *Barker* Deputy to the Queens Remembrancer: It was propoſed to agree with the Opinion of the Committee in this Report.

Then the Queſtion was put, Whether this Houſe will agree to the Opinion of the Committee in this Report?

It was Reſolved in the Affirmative.

It is Reſolved and Declared by the Lords Spiritual and Temporal in Parliament Aſſembled, That *Charles* Lord *Halifax*, Auditor of the Receipt of the Exchequer, hath performed the Duty of his Office, in tranſmitting the ordinary Impreſt Rolls to the Queens Remembrancer, according to the ancient Cuſtom of the Exchequer, and the Direction of the Act 8° & 9° *Gulielmi Tertii Regis*, Intituled, *An Act for the better Obſervation of the Courſe anciently uſed in the Receipt of the Exchequer*, and that he hath not been guilty of any Neglect or Breach of Truſt, upon that Account.

Memorandum, That all the Papers cited in this Report, the Titles whereof are Inſerted in the Margent, are Printed at large after this Report, in Order as they are cited here:

Which Certificates marked 1, 2, 3. are Intituled as follows,

1. Mr. Auditor *Bridges*'s Certificate of Accounts not made up, ——————— N°. 1.
2. Mr. *Moody* Deputy to the late Auditor *Done*, his Certificate of Accounts not made up, —N°. 2.
3. Mr. Auditor *Bridges*'s Account of the Accounts of the Navy, ſince 1660. ——— N°. 3.

And further the Committee find by the Certificates delivered to them by Mr. Auditor *Bridges*, and by Mr. *Moody*, Deputy to the late Auditor *Done*, N°. 1, 2, 3. That divers Accountants have not paſſed or finiſhed their Accounts during the Three laſt Reigns; particularly the Accounts of the Navy are very far behind: No Treaſurer of the Navy having Perfected his Accounts ſince the Year, 1667, except the Earl of *Danby*, who was Impowred by Privy Seal to paſs his Account for the time he was ſole Treaſurer of the Navy, *viz.* from the 14th of *October*, 1671, to the 12th of *July*, 1673, Independant of former Accounts; by which means the Impreſts ſtanding out upon Sir *Thomas Littleton*'s Account were dropt, and have been ſince Pardoned.

Since that time no Treaſurer of the Navy has paſſed a Regular Account, not being duly Charged with the Impreſts ſtanding out upon preceding Accounts, nor had a final Diſcharge. Sir *Edward Seymour*'s Accounts are declared to the firſt of *January*, 1680, on which he was Indebted the Sum of 181241 *l.* 16 *s.* 2 *d.* ¾. and he had an Allowance upon Bills of Impreſts for the Sum of 1446090 *l.* 11 *s.* 4 *d.* ½. but his final Account Ending at *Midſummer*, 1681, being

being not declared and transmitted to the Pipe, no Process could all this time Issue against the Persons who were Accomptable for this Money; and if in the space of 22 Years any of them have failed, or became Insolvent, the Sums that they ought to have repay'd, are lost to the Publick, by the unreasonable delay in Passing this Account.

That from *Midsummer*, 1681, to the 8th of *April*, 1689, the late Lord *Falkland* was Treasurer of the Navy, during which time no Account has passed, nor any Money paid by him upon Bills of Imprest has been brought to Account.

That by reason the Two former Treasurers have not passed their Accounts, the Earl of *Orford* was obliged to have a Privy Seal to Impower him to Pass his first Account, without being Charged with the Imprests made by Sir *Edward Seymour*, and the Lord *Falkland*.

That the said Earls Accounts are declared to the last of *March*, 1695, and his Accounts to the last of *December*, 1698, are delivered to the Auditors, and will be ready for Declaration in a short time, but his Final Account is not yet pass'd the Navy Board.

That by a New Method of Accounting in the Navy, the Earl of *Orford* has had no Allowance of such Money as he had paid to divers Persons upon Bills of Imprests, and otherwise, which Method seems a very great hardship to the Accomptant, and too great an Indulgence to the said Persons, no Proceedings at Law being to be had against them, and the Treasurer appearing to be Indebted in great Sums, which he has Paid.

Upon these Observations, the Committee conceive there must have been some great Delays in Passing the Accounts of the Navy, which ought to be found out, and prevented for the future; and as One Means to forward the Accounts, they offer it as their Opinion, That the Comptroller of the Treasurer of the Navy his Accounts, and some others of the Commissioners of the Navy, should be Excused from any other Business of the Navy Board, and Imployed only to Examine and Sign the Legers, and dispatch the Accounts of the Navy, 'till such time as they have brought up the Accounts that have been so long in Arrear, to the great loss of the Publick.

And also that the respective Persons who have had Money Impressed to them by Orders of the Commissioners of the Navy, may be set *insuper* from time to time in the proper Accounts of the said Treasurer, that so it may appear who is answerable to the Publick for those Sums.

The Committee do find, that anciently, and before the Restauration, by the Course of the Exchequer, Process did Issue, by directions from the Lord Treasurer, Minuted upon the General Imprest Rolls, the Kings Remembrancer then attending him with the said Rolls; but ever since the Year 1663, that Method has been disused, and Process has Issued by Warrants from the Treasury, upon Certificates from the Auditors of Imprest, setting forth how far each Accomptant was behind in his Accompts.

They find, that the Orders made about Issuing Process by the Earl of *Rochester* when he was Treasurer (which seem to be the foundation of this Observation made by the Commissioners) were never observed by the Remembrancer, there being no Entry of these Orders in his Office, nor do any of the Senior Clerks remember, that any such Orders were ever transmitted to them. And if Process should go out every Issuable Term, it would be extreamly vexatious to those Persons who are to Account Annually, and no Advantage to the Crown, because thereby they would be under Process, before it could be practicable for them to come upon their Accounts.

And whereas it is represented, That the Auditor of the Exchequer's Neglect in not making out the General Imprest Rolls half yearly, has been the Occasion of the great prejudice to the Publick, by Persons not Accounting in due time, the Committee cannot but observe, That as for Forty Years past no Process has Issued upon these Rolls, so neither is it practicable to Account by them, every Accountant having a particular Imprest Roll expressing the Sums he is Chargeable with at the Exchequer (during the time for which he then Accounts) without which the Auditors of Imprest cannot give him a proper Charge.

But the Committee are of Opinion, that some more Effectual Method than is already in practise, should be found out, as well for the Safety of the Publick, as for the dispatch of the Accounts in General.

The Committee do agree with the Commissioners in their Observation in the second Paragraph, That the Voluntary Charge of the Pay-master of the Army, is under no Check, and they think it would be of use, if some proper Person were appointed to Comptrol the Accounts of the Pay-master of the Army, and to Examine and Sign his Voluntary Charge; and that the said Comptroller should from time to time Certify to the Secretary at War, all Deductions that are to be made from the Established Pay of the Forces, to the end that the same may be Specified and Deducted in every Debenture and Warrant for Clearings.

As to the third Paragraph, the Committee sent to the Commissioners, to explain their Observation in relation to Tallies, alledged by them to have been unnecessarily Struck, and received in Answer the Papers mark'd, 1, 2, 3, 4, 5, 6. Which not giving satisfaction to the Committee, they desired a farther Explanation of these Papers, whereupon the said Commissioners Transmitted Two other Papers, the one dated the 16th. the other the 18th. instant; upon Consideration of all which, it appears to the Committee, that this Observation is not well Grounded.

The Answer with the six Papers, N°. 1, 2, 3, 4, 5, 6, are Intituled as follows: The return from the Commissioners of Accounts, N° 4.

1. Loans on the second 4*s.* Aid, —— N° 5.
2. Loans on the third 4*s.* Aid, —— N° 6.
3. Loans on 300000 *l. per Ann.* Customs, N° 7.
4. Loans on Vellum Act. —— N° 8.
5. Loans on Malt Duties. —— N° 9.
6. Loans on the Duty on Coal, &c. —— N° 10.

Which two Papers of Explanation are Intituled as follows.

Explanation of their Papers delivered the 13th Instant. —— N° 11.

The Commissioners of Accounts farther reason relating to Tallies on the third 4*s.* Aid, —— N° 12.

For first, the Commissioners conclude, That Interest might have been saved on the Tallies struck upon the first part of the Land Taxes, because the Produce of the said Aids was paid into the Exchequer within Four or Five Months after the said Tallies were struck. But it appears to this Committee by a Paper mark'd N°. 1. That the first part of all Land Taxes, from the Year, 1692. have been charged with large Sums, as well for repaying the Deficiencies of former Years, as to repay what was necessarily borrowed to carry on the Current Service, before the Acts Passed, so that the first Tallies Levied after the Acts Passed, were Postponed by these Transferences, and placed in a very remote Course of Payment, and the first Money paid in on the Acts, was applied to Discharge Tallies that had been Struck many Months before.

Which Paper mark'd (N° 1.) is Intituled as follows.

From the Treasury.

1. An Account of what Loans have been Transferred to the Land Tax, from the Year, 1691. —— N° 13.

And Secondly, it is well known, That Credit in those Years was at so low an Ebb, that besides the Interest then running on Tallies, there wanted considerable Premiums to raise Money on them for the use of the Publick.

But the Committee finds, that the Treasury, when it was in their Power, did take the Opportunity of saving Interest to the Publick, particularly in the Case of the two Millions Subscribed for the *East-India* Trade, upon which the whole might been taken up at an Interest of 8 *l. per Cent.* yet the Treasury Levied Tallies of Anticipation, without Interest upon it, and the Publick was put to no other Charge of Interest, than for the Sum of 62000 *l.* Struck in Tallies, for a very pressing Service of the Navy, at an Interest of Six Pounds *per Cent.* only, as appears by the Paper mark'd N°. 2.

Which Paper (N° 2.) is Intituled as follows:

2. An Account of what Tallies were Struck with Interest, upon the Two Millions raised by the *East-India* Company. —— N° 14.

They also find, that some of the Loans which were obtained before the Land Taxes Pass'd, and Transferred thereunto, have been of great service to the Publick, by being applied to Paying off Seamen, and saving the Charge of them during the Winter; and it particularly appears, that out of Loans procured on Credit of the Exchequer, in the Year, 1697. upon the Conclusion of the Peace, there were 51000 Men, of the

Forces then in the Kings Pay, Diſcharged or Disbanded before the Parliament gave any Supply, as appears by the Papers, N° 1. 2. and ſeveral Ships were in like manner put out of Pay, whereby there was a very great Sum ſaved to the Nation.

Which Papers, (N° 1. 2.) are Intituled as follows.

From the Earl of *Ranelagh*.

1. This Paper ſhews the number of Horſe, Foot and Dragoons, given into the Houſe laſt Seſſion of Parliament, and what part of them have been Diſcharged the Service. — N° 15.

2 A Liſt of the Land Forces remaining after the Reducement made in Paper, N° 1.—N° 16.

As to the particular inſtances given by the ſaid Commiſſioners, of Tallies ſtruck Unneceſſarily, the Committee Obſerve,

Firſt, That the ſaid Commiſſioners by their Paper, N° 1. do Charge the ſecond Four Shillings Aid, with more than was actually lent thereupon, by 118969 *l.* 6 *s.* 11½ *d.* as appears by the Account marked (*A.*)

Which Paper marked (*A.*) is Intituled, as follows:

From the *Exchequer*.

A. Account of Loans on the ſecond 4 *s.* Aid. ——————————N° 17.

Secondly, As to the Sum of 622096 *l.* 13 *s.* Transferred to the third Four Shillings Aid, mentioned in their Paper, N° 2. it was all applied to the uſe of the Navy and Army; and there was that neceſſity for borrowing it before any Supply could be Granted, that the King was contented to pay the Intereſt thereof (Amounting to 4840 *l.* 13 *s.* 10 *d.*) out of his own Revenue, and the Publick was not Charged with any Intereſt, but from the time it was Transferred to the Aid, as appears by the Papers, marked (*B. C.*)

Which Papers marked (*B. C.*) are Intituled, as follows:

B. Order for Transferring 622096 *l.* 13 *s.* to the third 4 *s.* Aid. ——————— N° 18.

C. Intereſt paid on 622096 *l.* 13 *s.* N° 19.

Thirdly, As to the 300000 *l.* borrowed on the Cuſtoms mentioned in their Paper, N° 3. the ſame was all lent by the Bank, at 5 *l. per Cent.* and it was thought at that time a very great Service, to procure any Money upon a publick Fund at that Rate.

Fourthly, The Commiſſioners Paper, N° 4. differs from their own Explanation thereof, 80000 *l.* and the Account they give of the Application of the Tallies therein mentioned, ſeems to be an intire Miſtake, as appears by the Paper marked (*D.*)

Which Paper marked (*D.*) is Intituled as follows.

D. Account of Loans on Vellum. N° 20.

Fifthly, As to the 200000 *l.* Loans on Malt, mentioned in the Paper N° 5. they appear to have been chiefly Applied to the Service of His Majeſties Family, at the time he was going Abroad, and the Intereſt on them was ſo far from being Unneceſſary, that it did not hinder the Tallies ſtruck thereupon from going at a large Diſcount.

Sixthly, The Committee find an Error of 11760 *l.* in the Commiſſioners Paper N° 6. as appears by the Account marked (*E.*) The Committee obſerving, that no great Debt has been brought upon the Nation by ſtriking Tallies unneceſſarily, as is Suggeſted by the ſaid Commiſſioners; they ſent an Order to the Treaſury for an Account of the Supplies that had been given from the Fifth of *November*, 1688. to the End of the Year, 1697. that they might know how far the ſame have Anſwered the Publick Occaſions, or proved Deficient of the Sums that the Parliament intended to give: And they do find by the Accounts marked *A. B. C. D. E. F. G. H.* that the Supplies given in the reſpective Years have fallen Short, and been deficient of anſwering the Sums voted and intended to be Granted the Sum of 5717225 *l.* 10 *s.* 0 *d.* and the Committee conceive that

Which Paper marked (*E.*) is Intituled as follows.

E. Account of Loans on Coals N° 21.

Which Papers marked *A. B. C. D. E. F. G. H.* together with the Abſtract, are Intituled, as follows:

Abſtract——————————N° 22.

A. Computation of the Charge for Land and Sea Service from the 5th of *November*, 1688. to the laſt of *December*, 1690. and how

much thereof hath been born out of the Revenues, and how much out of new Supplies. ——— N° 23.

B. Computation, that the Provision intended by the Parliament for the War in the Year, 1691. was in Surplus, 77381 *l.* 3 *s.* 11 *d.* ¾. ——— N° 24.

C. A Computation, that the Provision intended by the Parliament for the War in the Year, 1692. was Deficient at least, 230055 *l.* 2 *s.* 6 *d.* ¼. ——— N° 25.

D. A Computation, that the Provision intended by the Parliament for the War in the Year, 1693. was Deficient at least, 545597 *l.* 13 *s.* 5 *d.* ——— N° 26.

E. Computation, that the Provision intended by Parliament for the War in the Year, 1694. was Deficient at least, 177530 *l.* 17 *s.* 8 *d.* ——— N° 27.

F. Anno 1695. Funds granted for the War in that Year, with the Application thereof, and computed Loss thereupon. ——— N° 28.

G. Computation for the Year, 1696. shewing the Deficiencies of the Supplies granted for that Year. ——— N° 29.

H. Account, shewing the Deficiency of the Provision intended by the House of Commons for carrying on the War in the Year, 1697. ——— N° 30.

The Three next Papers are mentioned in this Paragraph, but not marked there, and are Intituled, as followeth:

3. An Account of all Moneys that have been Issued out of the 25 *l. per Cent.* on *French* Goods to Uses esteemed part of the Civil List ——— N° 31.

4. An Account of all the Moneys that have been Issued out of the 22 *d. per lib.* on *India* Silks, to Uses esteemed part of the Civil List ——— N° 32.

5. An Account of the Uses to which the Moneys arisen by Seizures between *Michaelmas* 1689. and *Christmas* 1699. have been applied ——— N° 33.

Which Paper, N°. 6. is Intituled,

6. An Account of the Sums Issued out of the Excise, Customs, and other Branches of the Civil List, to the use of the War, during the late Reign. ——— N°. 34.

that these Deficiencies have been the great Occasion of the Debts owing to the Army, Navy, and other Publick Offices.

Besides these Deficiencies of the Supplies which have Occasioned the great Arrears that are due in several Offices, the Committee take Notice, that there have been great Deficiencies in the Produce of the Funds, which have fallen very much Short of answering so much Money as it was Estimated they would Produce, whereby the Tallies authorized to be Sruck thereupon, have not been paid off within the Time for which they were first Granted; which has Occasioned the long Continuance of many Taxes, and Supplies to make Good the Deficiencies of others: These Deficiencies in the Year, 1697. amounted to the Sum of 5160459 *l.* 14 *s.* 9 *d.* ¼. and were provided for by an Act passed 8 & 9 *Gulielmi*, Intituled, *An Act for making Good Deficiencies*, &c. And in the last Year, there were more of the same Nature, amounting to very near Three millions, provided for by an Act passed *Primo Annæ*, Intituled, *An Act for making Good Deficiencies*, &c. And these Deficiencies, *viz.* of the Supplies, (whereby the Money actually given each Year, fell Short of the Expence in that Year, as it was Settled and Agreed in Parliament) and the Deficiencies of the Funds (whereby the Money actually Paid in on the Aids, fell Short of the Sums allowed to be Borrowed thereupon) seem to have been the real Occasion of the great Debt the Nation at present Labours under.

As to the Fourth Paragraph, the Committee do find that the Duty of 25 *l. per Cent.* on *French* Goods was Granted to His late Majesty, His Heirs and Successors, for One and twenty Years, and was Intended rather as a Prohibition than an Aid, and they conceive His Majesty might make Use thereof for the Uses of the Civil Government, till the same was particularly Appropriated by Parliament: The same may be said of the 22 *d. per.* pound weight on *East India* Silks, and the Seizures mentioned in the next Paragraph, especially since His Majesty had been Graciously Pleased to apply near Three Millions out of His Revenues to the Occasions of the War, as appears *per* Paper, N°. 6.

But the Committee cannot forbear taking Notice of the manner of Expression used by the Commissioners in the Fifth Paragraph: They say the whole

whole Produce of the firſt of theſe (*viz.* 22 *d. per* Pound Weight on *Eaſt India* Silks) to the time it was Appropriated, was applied to Secret Service, and to the Diſcharge of a Penſion: The whole Produce was 784 *l.* 8 *s.* 17 *d.* whereof 750 *l.* was paid to the Dutcheſs of *Grafton* on her Penſion, and 34 *l.* 8 *s.* 7 *d.* to Mr. *Lowndes* for Secret Service.

The Committee find there has been ſuch Allowances made as are mentioned in the Sixth Paragraph; and they think it very unreaſonable that the Charges of Law Suits for determining the Rights of Officers ſhould be placed to the Kings Account.

The Committee ſent a Copy of the 7th, 8th, 9th 10th and 11th Paragraphs to the late Agents for Taxes, and have received their Anſwers in Writing; by which it appears, that of about Twenty four Millions under their Care and Inſpection, there is the Sum of 64284 *l.* 2 *s.* 7 *d.* ¾ now in Arrear, and they ſay, 'tis hardly poſſible ſo much as 15000 *l.* ſhould be loſt.

Which Anſwer is Intituled, Late Agents for Taxes Anſwers to the Lords Committees — — — — — N°. 35.

The Committee do not agree with the Commiſſioners in the Twelfth Paragraph; they think the Caſh of the Paymaſters may be as ſafely lodged in the Bank, as kept in their Private Houſes, and may be more convenient for making their Payments.

As to the 13th and 14th Paragraphs, relating to the Auditor of the Exchequer, the Committee have Examined divers Officers of the Exchequer upon Oath, and do find that no Auditor of the Exchequer, except the Lord *Halifax*, has, for above Forty Years laſt paſt, Examined the Tellers Vouchers, that neither Sir *Robert Pye*, Sir *Robert Long*, or Sir *Robert Howard* did ever do it, either ſince the Orders made by the Earl of *Rocheſter* in 1685, or ſince the late Act of Parliament.

It appeared to the Committee that an Examination of the Vouchers once in Three Months, as is preſcribed by the ſaid Orders, or by the Act, would be Ineffectual, and no Security to the Publick; the Tellers having an Allowance in the Weekly Certificates of all Payments directed by the Auditor upon them, whether the Parties have come for their Money or not, and the Sum ſo directed being diſcharged out of the Certificate, and made liable to the demand of the Party, it was preſumed there was no failure in the Payment, but there happening to be ſome Stop in the Payments, upon the Recoining of the Money, the Treaſury appointed Two Perſons at the Salary of Five hundred Pounds *per Annum*, to Examine the Tellers Payments; who continued to Examine them once in a Week, till the Lord *Halifax* came to be Auditor; and then the Treaſury to ſave this Five hundred Pounds *per Annum* to the King, put this buſineſs upon him; ſince that time he has been more than ordinary Careful and Diligent in Examining the Tellers Vouchers, and ſecuring the Out-Caſh, which is a Name uſed in the Exchequer for the Money remaining in the hands of the Teller, after it is directed by the Auditor, and not paid away by the Teller: This formerly was an inconſiderable Sum, but by increaſe of buſineſs in the Exchequer, has been of late Years generally Forty or Fifty thouſand Pounds at a time, remaining in the hands of each Tellers Clerk, without any Comptroll.

But the preſent Auditor thinking this was too great a Sum to be truſted in that manner, made a new regulation, to prevent any loſs that might happen thereby to the Publick, and has conſtantly imploy'd a Clerk to Examine the Vouchers of the Tellers every Day; and all the Money that is not paid away that Day is lockt up in Cheſts with Three Locks; whereof the Clerk of the Pells and the Deputy Chamberlain keep Two Keys, and the Teller a Third; and the Committee are of Opinion, this has been a great Security to the Publick Treaſure.

They likewiſe find it has been the conſtant practice amongſt the Tellers, ſince the firſt granting the Annuities, to iſſue all the Money directed on them to *Robert Squibb*, who, together with Three other Perſons, were Intruſted by the Tellers, under good Security, to Pay it to the reſpective Proprietors.

That the Tellers kept a Book on purpoſe, in which the Receipts of the ſaid *Squibb* were Entred; That upon the Auditors Examination of the Vouchers for the Payments upon the Annuities, the Tellers produced the Receipt of *Squibb*, as had always been done, to Vouch their having paid by the hands of thoſe In-

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truſted by them, ſo much upon the Annuities as was allow'd them in the Weekly Certificates. And the Committee conceive the Auditor has diſcharged his Truſt, if he ſees that the Sum of the Receipts produced agree with the Payments allow'd to the Teller, it being in moſt Caſes impoſſible for him to know whether the Voucher, which the Teller ſhews him, be a true and legal Voucher.

It is the Duty of the Tellers not to part with any of the Kings Treaſure without taking a Receipt to diſcharge the King, and therefore their Vouchers, after Examination, remain in their own hands, becauſe they are to be anſwerable for them, both to the Parties concerned, and to the Publick.

They likewiſe find, That in the Year 1693, the Salaries mentioned in this Obſervation, were given to the reſpective Officers, for themſelves and their Clerks, which has been paid out of the Surplus of the Duties, at the end of each Year, which was granted to His Majeſty, His Heirs and Succeſſors; and the ſame have been paid to all the preſent Officers of the Exchequer to *Chriſtmas* laſt.

As to the remaining Paragraphs, relating to the Commiſſioners of the Stamp Office, and the Commiſſioners of the Cuſtoms, the Committee deſire to be referred to the Anſwers in Writing delivered in by the reſpective Commiſſioners, not having had time to Enter into a particular Examination of them; but as far as the Committee can Judge, upon reading over the Anſwer of the Commiſſioners of the Cuſtoms, no material Obſervations made by the Commiſſioners of Accounts, ſeem to be well Examined, and rightly Grounded.

Which Anſwers of the Commiſſioners of the Stamp Office, and Cuſtoms, are Intituled, as follows:

Anſwer of the Commiſſioners of the Stamp Office, to the Obſervations ſent them by the Lords Committees. — — — — — — N°. 36.

Anſwer of the Commiſſioners of the Cuſtoms, to the Obſervations of the Commiſſioners of Accounts. — — — — — — N°. 37.

Die Jovis 25 Februarii, 1702.

His Grace the Duke of *Somerſet* Reported the Addreſs, Reſolution, and Obſervations, to which the Houſe Agreed; And Ordered, That the Lords with White Staves do preſent the ſaid Addreſs to Her Majeſty, and lay the ſaid Reſolution and Obſervations before Her Majeſty, for Her Majeſties Conſideration.

The

The Obſervations Delivered into the Houſe of Peers, by the Commiſſioners for Taking, Examining, and Stating the Publick Accounts of the Kingdom, together with the Book of Accounts, the 15th of January, 1702.

The Commiſſioners for Taking, Examining, and Stating the Publick Accounts of the Kingdom, having met in thoſe Accounts, which it was neceſſary to Examine, in order to make up this General State of the Receipts and Iſſues at the Exchequer, and particularly in thoſe of the Cuſtoms, with ſeveral Practices and other Matters, which either have been, or may be, of ill Conſequence to the Publick Revenue, think it their Duty to lay the following Obſervations before your Lordſhips.

OBSERVATIONS.

THE Commiſſioners obſerve, That though, according to the Courſe of the Exchequer, all the Annual Accountants are required to deliver in their reſpective Accounts, duly vouched to the Auditor, before whom they are to Account, within Three Months next after the end of each Year at fartheſt; and that the Auditor is to certifie the neglect thereof to the Queens Remembrancer of the Exchequer, who is upon ſuch Certificate, required to Iſſue Proceſs of Courſe, and not to ſtay Proceedings, unleſs by particular Warrant from the Lord High Treaſurer, or Commiſſioners for the Treaſury, or Chancellor of the Exchequer; yet the Publick Accounts in General, are very far behind, and ſeveral of them not paſt for many Years; ſome of the Accountants never having Delivered any to the Auditors of the Impreſts; others, after they had Delivered them, not taking that care they ought to Solicite the Proſecution of them.

That the method taken by the Auditors of the Impreſts, ſeems to the Commiſſioners, not ſufficient to ſecure the Publick againſt Frauds and Abuſes, that may be Committed by ſome of the Accountants, particularly in paſſing the Pay-maſters of the Armies Accounts. The Auditors have no certain Light to guide them, whereby they may arrive at a perfect Knowledge of all Deductions made from the Regiments upon their reſpective Clearings; nor Conſequently, whether the Paymaſters Voluntary Charge, for which they have little other Evidence than his Oath, is Right and Juſt.

The Commiſſioners find, that great Sums of Money have been Borrowed, and divers Tallies ſtruck Unneceſſarily, and before the publick Occaſions have required them, though Granted upon Repreſentations made to the Parliament of very preſſing Neceſſities for the ſame.

That between the Firſt of *March*, 169$\frac{8}{9}$. and the 28th of *March*, 1700. there has been Iſſued to Uſes, proper to be ſupplied out of the Civil Liſt, about Thirty

Thirty five thouſand one hundred thirty nine Pounds, Ariſing from the Revenue Granted, *Ann.* 1696. of 25 *per Cent.* on all *French* Wines, which the Commiſſioners Preſume, ought either to have remained in the Exchequer, till Diſpoſed of by Parliament, or elſe to have been Iſſued only for publick Services; the Expences of His Majeſties Houſhold having been as amply provided for by other Supplies, as was thought neceſſary or reaſonable by Parliament. Of this Thirty five thouſand one hundred thirty nine Pounds, the Commiſſioners upon Examination, find, That Eight thouſand three hundred Pounds, was paid to *Francis Cornet*, Eſq; (though it is doubtful whether there is, or ever was any ſuch Perſon) in truſt for the Earl of *Scarborough*, when he parted with the Troop of Guards under his Command, to the Earl of *Albemarle*; which was one of thoſe Uſes the Commiſſioners conceive ought rather to have been Supplied, if at all, out of the Civil Liſt.

The Commiſſioners take leave to lay before your Lordſhips the ſame Obſervation, with reſpect to the Duties Granted in the 9th and 10th of His late Majeſty, of One ſhilling and ten pence *per* pound Weight, on *India* wrought Silks, *&c.* and the Revenue Ariſing by Seizures. The whole Produce of the firſt of theſe, to the time it was Appropriated, was applied to ſecret Service, and to the Diſcharge of a Penſion; and out of the laſt, which from the 5th of *November*, 1688. to *Chriſtmas*, 1699. when it was Appropriated to the uſe of the Civil Liſt (with the remains at that time in the Exchequer) yielded about 91170*l.* 4*s.* 9*d.* no leſs then about 87607*l.* 18*s.* 6¾*d.* has been Iſſued to the Payments of ſuch Salaries, Bounties and Penſions, as were always reckoned a part of the Civil Liſt; among which they obſerve ſome Articles of an extraordinary Nature, to wit, about 15000*l.* Charged for ſecret Service to divers Perſons, 1773*l.* 10*s.* to *Richard Hoſier*, upon the account of a Seizure of *Burgundy* and *Champaine* Wine, which was given to the Lords of the Treaſury; 2000*l.* to *Oloff Hill*, in truſt (as the Commiſſioners have been inform'd) for the Earl of *Albemarle*; 1000*l.* to *Thomas Woodcock*, Eſq; without mention of any conſideration for the ſame; and 1300*l.* to *Henry Pelham*, Eſq; as a Bounty for his great ſervice in preventing a Correſpondence with *France*, from the Coaſt of *Suſſex*, and ſecuring a Seizure from Imbezlement.

That in divers Accounts, there are Articles generally Charged, which appear in no ſort fit to be allowed; as for inſtance, New Years Gifts from the ſeveral Accountants, to the Officers of the Exchequer and others, and Charges of Law Suits, to Determine the Rights of Offices, charged by each party in their Accounts reſpectively, with ſeveral other Articles, for which allowances have been made them.

That there has not been due care taken in the Collecting, and ſpeedy Paying into the Exchequer, the Taxes Granted by Parliament; ſome part of them having been ſeveral Months and Years in Arrear; and divers Receivers in ſuch intermediate time having failed, with conſiderable Sums in their Hands, to the great Damage of the Publick.

And here the Commiſſioners cannot but take Notice, of the great Remiſſneſs of the Office of Agents for Taxes, Erected as a Check upon the ſeveral Collectors and Receivers; the Buſineſs of which it is to take Care, that their Returns be made in due time, as the ſeveral Acts Direct: From whence it appears, that however reaſonable the Inſtitution of this Office might be, yet in the Execution of it, there has been little or no benefit to the Publick.

And the Commiſſioners muſt here further obſerve, That whereas by an Act paſſed in the 10th and 11th Year of His late Majeſty, no Receiver who had not paſſed his Accounts, before the time in the ſaid Act Limited, was capable of continuing in that Imployment; to evade this Act, the Lords Commiſſioners of the Treaſury permitted Sir *Thomas Cuddon*, then Receiver for *Middleſex*, *London* and *Weſtminſter*, of the Capitation Tax, Granted in 1697. to paſs a Caſh Account, though there was at that time 20021*l. inſuper*, and not returned into the Pipe, for Proceſs to Iſſue out againſt, till after a Precept was ſent from the Commiſſioners for an account of all *Supers* ſtanding out.

That the Commiſſioners having Information of ſome Frauds and Abuſes Committed, either by the Collectors or Receivers of the Taxes in the County of *Devon*, ſent One Impowred by them to Enquire into the ſame, in a ſmall part of that County, who has made them the following Report.

That

That the Acquittances given by the Receivers to the Collectors, exceed the Exchequer Duplicates in the following Particulars, (*viz.*)

	l.	*s.*	*d.*
The First Four Shillings Aid in 1693.	140	15	0
The Second Four Shillings Aid in 1694.	223	3	9
The Third Four Shillings Aid in 1695.	42	3	9
The Fourth Four Shillings Aid in 1696.	213	6	11¼
The Land Tax and Subsidies in 1697.	259	8	10¾
The Quarterly Poll in 1698.	30	6	0
Duties on Marriages, *&c.* in the Years 1696, 1697, and 1698.	117	17	0

These Instances upon an Examination confin'd to a little part of one County, make it probable to the Commissioners, that great Frauds and Abuses of this kind have been Committed, and more Discoveries would have been made, had the Commissioners been able to have made more General Enquiries.

The Commissioners Visiting the several Offices of the Great Accountants, to inspect their Cash, found the greatest part of the Cash of the Treasurer of the Navy, and Paymaster of the Army, lodged in the Bank, and in Sir *Stephen Evance*'s hands; and upon this Occasion, the Commissioners were Inform'd, that there are Persons constantly attending at the Exchequer, in behalf of the Bank, and Sir *Stephen Evance*, with Notes and Bills from them respectively, which they offer to those that have Orders for Receiving any Publick Money; which appears to be a Practice of very Dangerous Consequence to the Publick, and gives an opportunity for great and indirect Gain to those concern'd with them.

That though by an Act of the 8th and 9th Years of His late Majesty, Intituled, *An Act for the better Observation of the Course anciently used in the Exchequer*, the Auditor of that Receipt for the time being, is obliged at least once in every three Months, carefully to Examine the Teller's Vouchers for the Payments which he allows them in his Weekly Certificates; yet it appears to the Commissioners, that neither the present nor preceeding Auditor have comply'd with this part of their Duty, in relation to the Payments of the Annuities; whereby the Clerks, in whom that Trust was without any comptroll repos'd, made use of that opportunity, and misapply'd a Considerable Sum of the Revenue.

And the Commissioners must further observe, That though by the Acts of Parliament which Establish these Duties, no Deductions whatsoever are allow'd to be made out of the Produce of the Funds applicable to this Use, yet considerable Sums thereof have been Yearly Charged for Salaries to Officers of the Exchequer, particularly 500*l. per Annum* to the Auditor (whose Trouble we Conceive has not been proportionably encreas'd thereby) 400*l.* to the Clerk of the Pells, and 300*l.* to the Tellers.

The Commissioners having Examin'd not only the Accounts, but the Management of the Stamp-Office, find many very great Defects still in it, notwithstanding some Abuses have been (since the Establishment of the last Commission) Corrected; and altho' they are unwilling to trouble you at present with all the Particulars, yet they beg leave to observe, That the Auditor has no Comptroll further then the Cash Account, and the General Accounts of the Office coming not under his Examination, he must take the Charge of the Receiver *de bene esse*; That a very material part of the Management of this Revenue is not subject to that Check, which in the Constitution of other Offices has been thought necessary; That as in many Instances there is not a sufficient Comptroll upon this Office, so upon many Accounts the Commissioners conceive the Expence of it much too great; That the Additional Duty bears but very little of the Charge of Management, which is a great diminution of the Produce of the continued Duty, and very injurious to those Persons who are Intituled to Shares out of the Funds for the General Mortgage, and not pursuant to the Act of Parliament which gives Allowance for it.

As to the Constitution and Management of Her Majesties Revenue of the Customs, the Commissioners Observe, That though the Cash Account of the

Cuſtoms is Yearly paſſed, the General Accounts are far behind; which in their Opinion, is chiefly to be imputed to the great remiſſneſs of ſome of the Examiners, in not giving due diſpatch to the Examination and Comptroll of the ſeveral Accounts of the Out-Ports, as well as the Inability of others for the Diſcharging of that Truſt.

That the Charges of Management, which amount to a very great Sum *per Annum*, are chiefly born by the Duty of Cuſtoms for Deficiencies, whereas divers Acts, granting the other Impoſitions, direct that they ſhall alſo bear their proportion.

That there has not been due Care taken in the diſcharging of Debentures; in particular, the Commiſſioners find, That till about the Year 1697, the Debentures due upon the Silk, were paid out of the Duty of Cuſtoms, to the great leſſening the Revenue ariſing from thence; and conſequently very much to the prejudice of thoſe who were Intituled to the Produce of it.

That it does not appear there is a ſufficient Check upon ſome parts of the Management of this Revenue where there is moſt occaſion for it; as for Example, The Commiſſioners do not find there is ſuch Care taken as is requiſite to ſecure the Duties upon the Importation of Goods; the Jerker, whoſe proper Buſineſs it is to Comptroll the Maſter's Reports by the Land-waiter's Books, and to ſee that all the Goods Imported are duly Entred, often contenting himſelf with the Account the Merchant gives in, without ever looking into the Land-waiter's Books, to ſee whether they agree with the Maſter's Reports; and many of the Land-waiter's Books are found not to agree as to the Species or Quantities of Goods Imported.

That the Collectors in the Long-Room are not ſo punctual in their Diſcharge as the Commiſſioners conceive they ought to be; for tho' they are oblig'd weekly to Pay to the Receiver General not only all the Money they Receive, but likewiſe to deliver over all the Bonds that are taken by them in the preceeding Week; yet it appears they detain part of the Money longer in their hands; and as it is ſeldom that any of the Bonds are delivered up, ſo ſoon as they ſhould be, to the Receiver General, ſo many of them are not delivered at all, but kept by the under Receivers 'till they become due; and then the Money is by them received thereupon; the Conſequence of which is, that by this Means it is exceeding difficult to find out whether they duly bring to Account all they receive or not, the Bonds being very numerous, and the Receipts upon this Revenue of a very great Bulk, and unleſs there be a check upon them Weekly to inſpect the ſtate of the Bonds taken by them, and ſee that they Charge themſelves with the Money, as ſoon as they receive it, without keeping it in their hands to make any Indirect uſe of it, it is impoſſible to diſcover whether thoſe Officers perform the Duty of their Places with that Fidelity that is neceſſary for the Publick Service.

That it does not appear there is greater Care taken in the appointing ſufficient Checks to Comptroll the Accounts of the Receiver General, either as to his Charge, or Diſcharge: For as to what regards his Charge, the Commiſſioners do not find there is any Comptroll over that part of his Receipts which ariſes from Remittances from the Out-Ports; the Collectors there ſending up only Quarterly or Monthly Remittances of what the ſeveral Duties produce in thoſe Ports; and the Bills being many in number, and paid at different times, 'tis impoſſible, they conceive, 'till a better Method is ſettled for the keeping thoſe Accounts, to diſcover whether the Receiver General Charges himſelf with the Receipt of any, much leſs of all the Money ſo ſoon as it comes to his hands.

In like manner that part of his Charge which proceeds from Bonds turned into Money, appears to be not ſufficiently taken care of; ſince according to the preſent Management, it ſeems impracticable to diſcover, whether the Money ariſing from thence, is duly Charged in his Weekly Certificates; there being no one Officer in that Revenue, who thinks it his Buſineſs to inſpect that Matter; and by Examining the Bonds, and ſeeing whether he has them all by him or not, to find out whether the Sums, for which they were taken, have not been received much ſooner than they have been brought to Account.

Beſides theſe Defects in the Management of this Revenue, with regard to the Receiver's Charge, the Commiſſioners are humbly of Opinion there are others in his Diſcharge; it not appearing to them that the Comptroller hath any Power, or at leaſt ever makes uſe of it, to Inſpect and Examine Weekly whether

whether the Receiver has actually in his Poſſeſſion all the ſeveral Debentures which he craves allowance for in his Certificates; and whether he does not ſometimes diſcharge himſelf of many Sums, as paid upon that Head, before they are actually Paid: However, the Commiſſioners think that in Juſtice to the preſent Receiver General, they ought to let you know, they do not find he has made any indirect uſe of thoſe Opportunities; but that they thought it became them to ſubmit theſe Obſervations to your Conſideration; not knowing what advantage may be made by thoſe who ſhall ſucceed him, from the Latitude there is for Corruption and Abuſe in the Receipt of theſe Revenues.

That whereas, there was an Order made by the Commiſſioners for managing this Revenue, and approved by the Lords of the Treaſury, that no Merchant ſhould be ſuffered to Enter into New Bonds, before he had cleared thoſe formerly Given; yet the Commiſſioners find that Order has been frequently Broke, and no juſt Account made of the Intereſt due upon the Bonds, under Pretence, that the Merchants refuſe Payment, when by Law they might be Compell'd to it.

That there is not due Care taken in Quickning the Merchants in the Payment of their Bonds; it appearing that many Bonds have not been put into the Solicitors Hands, till long after they became Due, to the great Detriment of the Publick.

And that when they have been put into the Solicitors Hands, the Commiſſioners obſerve, they have not been Proſecuted with ſuch Diſpatch as the Publick Service required.

This Revenue, has alſo further Suffered conſiderably, for want of ſufficient Care in inſpecting the Securities uſually given.

The Commiſſioners upon a particular Enquiry, find further, That for ſeveral Years, during the late War with *France*, and afterwards, a Clandeſtine Trade was carried on, for Importing *French* Wines from *St. Sabaſtian*, and other Ports of *Spain*; That tho' His late Majeſty gave Notice thereof to the Commiſſioners of the Cuſtoms in *April*, 1695. yet no Seizures were made, or Proſecuted to effect, till the Year, 1700. that this Clandeſtine Trade was carried on by a Notorious Confederacy, between the Importers, the Conſuls abroad, and ſome Officers in the Cuſtoms; That mean Appraiſements, and undue Compoſitions have been made for Seizures; That the Inſpector of the Fines and Forfeitures on Seizures (the Duty of whoſe Office it is, to take care the Publick is not Defrauded) has not regularly Attended the Appraiſements, Compoſitions and Sales by Inch of Candle, and owns he kept no Account of the ſame: And that when Perſonal Informations have been Entred, and Offenders Proſecuted at the Charge of the Informers, they have been greatly Diſcouraged, and *Non-proſs* Entred, not only to the Injury of the Informers, but the Prejudice of the Publick; By all which unfair Practices it appears to the Commiſſioners, this Revenue has ſuffered conſiderably.

The Commiſſioners muſt acquaint you further, That they are not able to ſay what Anſwer the Commiſſioners of the Cuſtoms can make to any Part of theſe Obſervations, becauſe though they have deferr'd laying this Report for ſome time before You in order to hear them, upon theſe and ſeveral other Matters, as thoſe Commiſſioners themſelves deſir'd; yet they have not thought fit to ſuffer themſelves to be Examined, or to Anſwer the ſeveral Queries deſigned to be Propoſed to them: However, this Juſtice muſt be Done them, That they have had no great Incouragement to Endeavour the Reformation of Abuſes, ſince upon Repreſentations formerly made by them to the Treaſury, of Defects in the Management of the Cuſtoms, the Commiſſioners do not find any great Notice taken, or any Thing done to Remedy the moſt material Abuſes.

To theſe Obſervations, the Commiſſioners crave Leave to add, That ſince the Proceedings of the Houſe of Commons upon their Narrative, in Relation to the Accounts of the Earl of *Ranelagh*, late Paymaſter of the Army, they have ſeveral times Conferred with his Lordſhip, and preſſed him to lay before them, as ſoon as poſſibly he could, his Accounts, Commenceing the Firſt of *January*, 1687. and Ending the laſt of *March*, 1692. in the Method they had Preſcribed him; and that his Lordſhip declares himſelf very Willing and Diſpoſed to do all he Can to give them Satisfaction; But at the ſame time tells the Commiſſioners he is much in the Dark as to theſe Accounts; That he fears the Deductions are not regularly Entred; That the Caſh-Books are not ſo Perfect

fect as they ſhould be, becauſe Mr. *Toll* truſted too much to his Memory, and to ſhort Notes, and kept not his Journals perfect; and that he muſt turn his Books all ways, and make uſe of other helps in framing theſe Accounts, which he believes will take up at leaſt Two Months. The Commiſſioners hope theſe Anſwers are not intended for Delays, and for gaining of Time till the Parliament riſes, nor that then, they ſhall be told, That after all his Lordſhips beſt Endeavours, he is not able to Frame ſuch an Account as is deſired; yet his Lordſhip is pleaſed to Expreſs himſelf ſo Doubtfully, and to Acquaint the Commiſſioners that he ſtill Labours under ſuch great Difficulties, that they Conceive it their Duty to ſubmit the ſame to your Lordſhips Conſideration.

The Commiſſioners have nothing more to add, but that they are going on to Examine the Accounts of other Branches of the Publick Expence, and particularly that of the late Treaſurer of the Navy, in which they have already made a conſiderable Progreſs.

H. St. John. *Fr. Scobell.* *J. Bromley.*
Godf. Copley. *R. Byerley.* *T. Coke.*

Farther Obſervations of the Commiſſioners of Accounts, Delivered in the Second of February, 1702.

To the Right Honourable the Lords Spiritual and Temporal in Parliament Aſſembled,

IN Obedience to the Order we received laſt Night from your Lordſhips, we humbly lay before your Lordſhips the following Obſervations.

That Examining upon Oath, Mr. *Bridges*, one of the Auditors of the Impreſts, and Mr. *Moody*, Deputy to Mr. *Done*, late the other Auditor of the Impreſts, in relation to the Accountants, whoſe Accounts are many Years behind and unpaſſed, they informed us, That whereas the ſaid Auditors were required by the Earl of *Rochеſters* Orders and Inſtructions (when Lord Treaſurer) of the 6th of *June*, 1685. Inforcing the Ancient Courſe of the Exchequer, to Certifie to the Kings Remembrancer, the neglects of the ſeveral Annual Accountants, that Proceſs might go out againſt them, they have made only two ſuch Certificates; One in *March* following, the other the 17th of *February*, 1686. and can give no Direct and Clear Anſwer why the ſame have been ſince Diſcontinued, Mr. *Bridges* believes it was, becauſe the Remembrancer thought it not ſafe to Iſſue Proceſs, without a particular Order of the Treaſury; though we muſt obſerve the ſame Orders and Inſtructions, require the Remembrancer, without further Direction, to Iſſue Proceſs againſt every Accountants and not ſtay Proceedings thereupon, unleſs by Warrant from the Treaſury, or from the Chancellor of the Exchequer. And Mr. *Moody* ſays, he was very Young in the Office, and dares not take upon him to ſay, how theſe Certificates came to be Diſcontinued. They both agree, that from that time they have Certified the Treaſury; but it appears to us upon their Examinations, That thoſe Certificates have not been regularly made; no certain Stated times obſerved for the making of them; and they have been made either to the Treaſury or to the Chancellors of the Exchequer reſpectively, as they have thought fit to call for them, notwithſtanding the Orders and Inſtructions before mentioned, require the Auditors to attend the Lord Treaſurer, every Lent Vacation, with a general Certificate of the State of all Accounts before them.

We have alſo Examined upon Oath, Mr. *Barker* the Deputy Remembrancer, who knows not why theſe Certificates have been Diſcontinued. But as to the Iſſuing Proceſs againſt the Accountants, he has acquainted us, the ſame has

been often Ordered, and in moſt Caſes afterwards ſtayed, for which he has received only an Order or Letter, without any Cauſe aſſigned: And Laying before us the particular Inſtances of Proceſſes ordered to Iſſue, it appears to us, that they have been generally againſt the leſſer Accountants, and Receivers of Taxes, and ſcarce any againſt thoſe who ſtand accountable for the greateſt Sums of the publick Money, and who have been Certified by the Auditors, to be in Arrear with their Accounts.

Upon this Occaſion, we took notice to him, That by the Act the 8th and 9th of the late King, *For the better Obſervation of the Courſe Anciently uſed in the Receipt of Exchequer*; The Auditor of the Receipt is obliged to Tranſmit the Ordinary Impreſt Rolls half yearly to the Remembrancer; and Examined him how far the ſame hath been complied with; who informs us, this has not been duly and regularly obſerved; That Two Impreſt Rolls were ſent him together on *Saturday* the 23d of *January*, and that there were others in Arrear.

We have likewiſe Examined the Secretary of the Treaſury on Oath, who ſays, he thinks that the Ancient Courſe of the Exchequer has been for ſeveral Years diſuſed, in the making out the Certificates by the Auditors of the Impreſts, to the Queens Remembrancer, and his iſſuing Proceſs of Courſe, which, according to the Duty of their Places, they ought reſpectively to have done; and he apprehends this muſt have proceeded from undue Favours ſhewn to the Accountants.

In anſwer to another Inquiry, the ſaid Secretary hath this Morning Certified us upon Oath, That the Auditor of the Receipt hath not at any time tranſmitted to the Lords Commiſſioners of the Treaſury, or to the Lord Treaſurer, the half yearly Declarations of the Receipts, Iſſues and Remains at the Exchequer, as by the Act, *For the better Obſervation of the Courſe Anciently uſed in the Receipt of Exchequer*, he ought to have done.

Theſe are the Obſervations we have met with upon ſome late Inquiries; we are proceeding with others, and as any more Occur to us, we ſhall Lay them alſo before your Lordſhips, whenever you pleaſe to require them.

T. Coke. *Fr. Scobell.* *W. Bromley.*

J. Bridges. *R. Byerley.*

E (N° 1.) Mr.

(N° 1.) Mr. Auditor *Bridges* Certificate of Accounts not made up.

1. *To the Right Honourable the Lords Committees appointed to Conſider of the Obſervations in the Book of Accounts, delivered into the Houſe*, &c.

May it pleaſe your Lordſhips,

BY your Lordſhips Order dated the 8th of *February*, 1702. I am required on *Wedneſday* next at Ten of the Clock in the Morning, to Lay before your Lordſhips a Certificate of what Accountants have not yet made up, and paſſed their Accounts.

In Obedience to your Lordſhips ſaid Order I do humbly Certifie, That the Ordinary Annual Accounts taken by the Auditors of Impreſt, are the Accounts, *viz.* Of the

Treaſurer of the Navy.

The Right Honourable Sir *Edward Seymour*, late Treaſurer of the Navy, his laſt Account for half a year, ending at *Midſummer*, 1681 is not yet paſt; the Leger not being Return'd from the Commiſſioners of the Navy.

The ſeveral Accounts of the Lord Viſcount *Falkland*, late Treaſurer of the Navy, *viz.* from *Midſummer*, 1681. to *April*, 1689. are all of them unpaſt, and but one of them delivered into my Office; which cannot be perfected, becauſe the preceeding Account is not paſt.

The ſeveral Accounts of the Right Honourable the Earl of *Orford*, from the 8th of *April*, 1689. to the laſt of *March*, 1695. are declared. His Account to 31ſt of *March*, 1696. will be ſoon ready for Declaration, and his Account to the laſt of *March*, 1698. (the laſt delivered into my Office) has been Examined, and will be ready, as ſoon as the preceeding Accounts are paſt.

Sir *Thomas Littleton*, the preſent Treaſurer, has delivered no Account into my Office.

Victuallers of the Navy.

Mr. *Sturt*, and Partners, late Commiſſioners for Victualling, *viz.* from the Firſt of *January*, 1683. to 25th of *November*, 1689. have delivered no Account into my Office.

Mr. *Papillon*, late Caſhier of the Victualling, his Accounts to the laſt of *December*, 1696. are Declared; and ſince then, no Account of the Victualling has been delivered into my Office.

Treaſurer for the Sick and Wounded.

Mr. *Povey* the Receiver his Accounts the laſt of *December*, 1691. are Declared, his Accounts to the laſt of *December*, 1699. are made up, and will be ſoon ready for Declaration.

Treaſurer of the Ordnance.

The Honourable *Charles Bertie* Eſq; his Accounts to laſt of *June*, 1698. are Declared, his laſt Account to 30th. of *June*, 1699. will be ready; ſo ſoon as the Lord Treaſurer has given Directions in relation to ſome particular Payments, to which the Auditor has Objected.

Paymaſter of the Forces.

The Earl of *Ranelagh*, his Accounts to the laſt of *March*, 1692. are Declared, he has alſo delivered into my Office an Account for Three Years and an half, to *Michaelmas*, 1695. which cannot be prepared for Declaration, till the ſeveral Vouchers, which are wanting, be produced.

Charles Fox Eſq; and the Lord *Coningsby*, late Paymaſters of the *Iriſh* Forces, their Accounts to the laſt of *Decemb.* 1697. are Declared; and ſince then, no Accounts thereof have been delivered into my Office.

Maſter of the Great Wardrobe.

The Right Honourable the Earl of *Mountague* his Accounts to *Michaelmas*, 1698. are Declared, and no ſubſequent Account is delivered into my Office.

Maſter and Gentleman of the Robes.

William D' Naſſau, now Earl of *Rochford*, late Maſter of the Robes, has delivered no Account of Money Impreſted for that Service into my Office.

Jooſt Keppell, now Earl of *Albemarle*, who ſucceeded him, has delivered no Account into my Office.

Treaſurer of the Chamber.

Lord *Griffin*, late Treaſurer of the Chamber, his Accounts to *Michaelmas*, 1683. are Declared; his ſubſequent Accounts to the 30th of *May*, 1689. are delivered to the Auditors, but not proſecuted.

Sir *Rowland Gwinn*, has delivered no Account into my Office, for the time he was Treaſurer.

Dr. *John Richards*, who executed that Office, during the time Sir *Rowland Gwinn* was ſuſpended, has Accounted for the whole time.

The Lord *Edward Ruſſel*, the preſent Treaſurer, his Accounts to *Lady-day*, 1698. are Declared; his Accounts to *Midſummer*, 1701. are ready for Declaration.

Paymaſter of the Works.

Thomas Lloyd Eſq; his Accounts to laſt of *March*, 1697. are Declared; his Account to laſt of *March*, 1699. would be ready for Declaration, if the preceeding Account were perfected.

Mr. *Roberts*, Paymaſter of *Windſor* Works, has lately delivered into my Office, an Account ending at *Michaelmas* 1688. which will be ready ſo ſoon as the preceeding Account is perfected, and no ſubſequent Account thereof is delivered into my Office.

Paymaſters of the Million Lottery Tickets.

The Accounts thereof to *Michaelmas* 1700, are ready for Declaration, and no ſubſequent Account brought to me.

Paymaſter of Malt Tickets.

Mr. *Crompton*, the Accountant, has accounted to *Chriſtmas*, 1698, and no ſubſequent account is deliver'd into my Office.

Exchequer Bills

The Truſtees, for Circulating the ſaid Bills, have paſt their Accounts to the 28th of *April*, 1699, and no ſubſequent Account is delivered into my Office.

Treaſurer to Her late Majeſty.

Edward Nicholas Eſq; has accounted to *Midſummer*, 1701.

Commiſſioners of Publick Accounts.

George Tollet Eſq; their Secretary, did long ſince deliver in their Account for three years, ending 25th of *April*, 1696, which is not proſecuted, and no ſubſequent Account delivered into my Office.

Maſter and Worker of Her Majeſties Mint.

The Accounts of the ſeveral Maſters, to *Chriſtmas*, 1671, are all declared.

Warden of the Mint.

The Accounts of the ſeveral Wardens to *Chriſtmas*, 1701, are declared.

Revenue Accounts Taken by the Auditors of Impreſt, are, viz. *The Accounts of*

Cuſtoms.

H*Enry Ferne*, the preſent Caſhier of the Cuſtoms, his Accounts to *Chriſtmas*, 1701, are declared, as are all the Accounts of his Predeceſſors.

The General Accounts of the Cuſtoms, Accounted for by the Comptroller General, are declared to *Michaelmas*, 1697, and no ſubſequent Account thereof delivered into my Office.

Hannaper.

Edward Seymour Eſq; Clerk thereof, his Accounts to *Michaelmas*, 1700, are declared, and his Account to *Michaelmas*, 1701, is ready for declaration.

Firſt Fruits.

John Fenn Eſq; the preſent Remembrancer, his Accounts to *Chriſtmas*, 1700, are declared; his Account to *Chriſtmas*, 1702, is lately delivered into my Office.

Duties on Salt.

The Commiſſioners of Exciſe, their Accounts to 17th of *May*, 1696, are declared, and no ſubſequent Account thereof is deliver'd into my Office.

Duties on Vellum, *&c.*

The Accounts thereof to the firſt of *Auguſt*, 1701, are declared, and no ſubſequent Account deliver'd into my Office.

Duties on Hackney Coaches.

Edward Wharton, the Accountant, his Accounts to *Midſummer*, 1701, are declared, his Account to *Midſummer*, 1702, is lately delivered.

Duties ariſing by Hawkers and Pedlars.

Theſe Duties are Accounted for to *Midſummer*, 1699, and an Account to *Midſummer*, 1700, is lately delivered into my Office.

Revenue ariſing by Wine Licences.

The late Commiſſioners have delivered in Accounts for 18 years and a half, ending 25th of *March*, 1701. whereof two are before Mr. Chancellor of the Exchequer to be Declared; and the reſt are all made up, and ready to be Declared, after the preceeding ones are paſt.

Money ariſing by Sale of Prizes.

James Herbert Eſq; has delivered in Accounts to 17th of *April*, 1699. which have been Examined, but cannot be perfected for Declaration, till ſome Queries are Anſwered.

Revenue ariſing by Tenths

Is Accounted for by the ſeveral Biſhops of each Dioceſe: Thoſe who Account before me, are, *viz.*

The

The Lord Biſhops of *York*, *Durham*, *Glouceſter* and *Worceſter*, who have Accounted to *Chriſtmas*, 1701.

The Lord Biſhops of *Bathe*, *Exon*. *Hereford* and *Briſtol*, have Accounted to *Chriſtmas*, 1700.

The Lord Biſhops of *Coventry* and *Bangor*, have Accounted to *Chriſtmas*, 1699.

The Lord Biſhop of St. *Aſaph*, to *Chriſtmas*, 1696.

The Lord Biſhop of *London*, to *Chriſtmas*, 1694.

And the Lord Biſhop of *Chicheſter*, to *Chriſtmas*, 1693.

Duties upon Births, Marriages, *&c.*

The Receivers of the ſaid Duties, for the Counties of *Bedford*, *Bucks*, *Devon*. *Dorſet*, *Durham*, *Eſſex*, *Hertford*, *Kent*, *Northampton*, *Nottingham*, part of *Norfolk*, *Northumberland*, *Rutland*, *Wilts*, *Warwick* and *York*, have Accounted to 25th of *March*, 1702.

The preſent Receivers of the ſaid Duties, for the Counties of *Brecknock*, *Cambridge*, *Carmarthen*, *Darby*, *Hereford*, *Hunts*, *Pembrook*, *Radnor*, *Suſſex*, *Suffolk*, *and Somerſet*, have Accounted to *Lady day*, 1701.

Mr. *Maſon*, the firſt Receiver of theſe Duties for the County of *Cambridge*, does not appear to me to have Accounted for the firſt 4 Years, ended the 25th of *March*, 1699.

Mr. *Tragare*, the Receiver for the County of *Cornwell*, does not appear to me to have Accounted from the 25th of *March*, 1699.

Mr. *Whitley*, late Receiver for the County of *Cheſter*, and for North *Wales*, is Charged by ſeveral Duplicates, to have Received on Account of theſe Duties, the Sum of 7961 *l.* for which he has not Accounted.

The Receiver for the County of *Glouceſter*, has Accounted with me to 25th of *March*, 1700.

The Receiver for the Counties of *Weſtmorland*, and *Cumberland*, have not Accounted with me, for any time ſince the 25th of *March*, 1697.

May it pleaſe your Lordſhips,

I have endeavoured (as far as the ſhort time allowed me will permit) to lay before your Lordſhips a true Account how far the ſeveral Annual Accountants, Accountable before the Auditors of Impreſt, have Accounted; there are alſo ſeveral other Perſons, Accountable for Moneys Impreſted to them for particular Services, which I have not had time to Collect; but will with what care, and ſpeed I can, lay the ſame before your Lordſhips, at ſuch other time, as your Lordſhips ſhall appoint.

10th of *February*, 1702.

B. Bridges, Auditor.

(N. 2.) Mr. *Moody* Deputy to the late Auditor *Done*, his Certificate of Accounts not made up.

2 *To the Right Honourable the Lords Committees Appointed to Conſider of the Obſervations in the Book of Accounts, delivered into the Houſe of Peers.*

IN Obedience to your Lordſhips Order of the 8th Inſtant, I humbly preſent to you the following Certificate of ſuch Accountants as have not yet made up and paſſed their Accounts before the late Auditor *Done* deceaſed.

Treaſurers of the Navy,

Lord *Falkland* has paſt no Account for the whole time he was Treaſurer, *viz.* from *Midſummer*, 1681, to *Apr.* 1689.

Earl of *Orford* has Accounts depending for the years 1696, and 1698, which will paſs ſo ſoon as the preceeding years Accounts be declared; the Auditor being now permitted by an Act of the laſt Seſſions to paſs all but the laſt Account, before the Intereſt Accounts are adjuſted.

Sir *Thomas Littleton* has not paſs'd or deliver'd in any Accounts ſince he was Treaſurer, *viz.* from *October*, 1699.

Victuallers of The Navy.

Sir *Tho. Littleton*, and Partners— have an Account depending for the Year 1673, which will be perfected, when the preceeding Account, and a Privy Seal for ſome Allowances, be paſs'd.

Mr. *Sturt*, and Partners, late Commiſſioners for Victualling, have not made any Account for any part of the time they were concern'd; *viz.* from the firſt of *January*, 1683, to the 25th of *November*, 1689.

Mr. *Papillon*, late Caſhier, has an Account depending for the Year 1697, which is not paſs'd, by reaſon ſome Queries remain yet unanſwer'd, no ſubſequent Account has been made up or delivered by him.

The preſent Caſhier has not delivered any Account.

Treaſurer for Sick and Wounded.

Mr. *Rich. Povey*, is Accountable for the Years, 1694, 1696, and 1698, which will ſoon be ready for Declaration.

Commiſſioners for that Service.

Mr. *Addiſon*, and others, are to Account for the Money by them Receiv'd, and paid by their Order, for the Years 1690, 1692, 1694, 1696, and 1698, they have delivered Vouchers relating to the two firſt Years, but their Accounts ſeem not rightly Methodized.

Paymaſter of the Forces,

Earl of *Ranelagh* has an Account depending from the firſt of *October*, 1695, to Lady-day, 1699, which cannot paſs 'till the preceeding Account be perfected and declared, and the Objections to this Account removed, and anſwered.

Charles Fox Eſq; and *Tho.* Ld. *Coningsby*, have deliver'd in their Accounts of the Pay of the Forces in *Ireland*, from 1ſt *January*, 1697, to *Michaelmas*, 1701, which is under Examination.

Commiſſaries General of Proviſions,

John Shales Eſq; has not Accounted for the Money received for Furniſhing Proviſions to the Army in *Ireland*, in the Years 1689, & 1690.

Nor for Money receiv'd for the Encampments on *Hounſlow* Heath, in the Years 1687, & 1688, of King *James*'s Expedition to *Salisbury* in the Year, 1688, and for Proviſions of Hay, *&c.* put on board for the uſe of the Forces which went for *Flanders*, in the Year, 1689. All which Accounts would ſoon be made up, and paſſed, if they were duly proſecuted.

	Iſaac Pereyra Eſq;	his Account, as Commiſſary of the Bread, and Bread-Waggons, for the Army in *Ireland*, in the Years, 1690, and 1691, have lain long unproſecuted.
	Barth. Vanhomrigh, and Sir *Wm. Robinſon*	The ſucceeding Commiſſaries of Proviſions for the *Iriſh* Army, have made no Account for any part of the time they were Imploy'd in that Service.
Treaſurer of the Ordnance,	*Harry Mordaunt* Eſq;	his Account to the laſt of *June*, 1700, is drawn for Declaration, but can not be cloſed and paſſed, 'till Mr. *Bertie's* Accounts, 1699, be declared. No ſubſequent Account is brought to us.
Maſter and Gent. of the Robes,	Lord *Godolphin*,	his Account for the Year 1678, has been long made up, and delivered the Auditor, but is not paſſed, by reaſon his Lordſhip apprehends he is over charged in the Impreſt Roll.
	Earl of *Romney*,	his Account for the Years 1682, 1683, and 1684, are made up, and a State thereof lies now before my Lord Treaſurer.
	Earl of *Torrington* for the Year 1686, and *William* D. *Naſſau*, for the Year 1689,	have delivered in Accounts, but do not proſecute them.
	Earl of *Albemarle*,	has made no Account of the Money Received for that Service.
Treaſurer of the Chamber,	Lord *Griffin*,	his Accounts from *Michaelmas*, 1683, to *Chriſtmas*, 1688, were about 11 Years ſince delivered, but remain unproſecuted.
	Sir *Rowland Gwyn*	has made no Account for the time he was concerned.
Paymaſter of the Works.	*Philip Packer*, Grandſon, and Adminiſtrator of *Phil. Packer* deceas'd, late Paymaſter,	is behind with his Accounts, from *March*, 1694, to 24th *December*, 1686, which would ſoon be ready for Declaration, if he would give an Anſwer to ſome Queries, and ſupply ſome Vouchers that are wanting.
	Thomas Loyd Eſq; the preſent Paymaſter,	is behind with his Accounts from the laſt of *March*, 1698.
Maſter of the Great Wardrobe,	Late Lord *Preſton*,	his Executors are Accountable for that Office, from *Michaelmas*, 1686, to *Michaelmas*, 1688.
	Earl of *Montagu*,	has Accounted to *Michaelmas*, 1628, and no further.
Treaſurer for *Tangier*,	*Samuel Pepys* Eſq;	has an Account depending for 3 Years, to laſt of *December*, 1677, which lies open 'till an Intereſt Account between the Crown and the Accountant be Examined, and a Privy Seal paſs'd, for carrying the Balance thereof to the Annual Account.
Exchequer Bills	The Truſtees	have made up their Account to the 29th *April*, 1701. and no further.
Treaſurer to the late Queen *Mary*,	*Edward Nicholas* Eſq;	has paſs'd his Accounts to *Midſummer*, 1701.
Commiſſioners of Accounts.	*George Tollet* Eſq;	is to Account for the Charges of that Commiſſion for 3 Years, ended 25 *April*, 1696.
Commiſſioners for Coining Tin Farthings.	Mr. *Neale*, — Sir *Cha. Duncombe*, and Mr. *Hoare*, —	are to Account for the Profits ariſing by the ſaid Farthings, from *Lady Day*, 1687, to *Michaelmas*, 1688.
Cuſtoms Gen. Accounts,	*Rowland Holt*, Eſq; Comptroller,	are made up to *Chriſtmaſs*, 1698. No ſubſequent Account delivered in.
Duties on Salt,	Commiſſioners of Exciſe.	Their Caſh Account to *Lady-day*, 1697. is Delivered in, but not the General, nor any ſubſequent Account.
Mint,	Sir *Philip Lloyd*, late Warden.	his Account for the whole time he was Warden, *viz.* 1685, and 1686. lie Unproſecuted.
	Benj. Overton, Eſq; late Warden.	has an half Years Account to paſs, ending *Lady-day*, 1696. which is almoſt ready to be declared.
Duties on Licenſing Hawkers and Pedlars,	Commiſſioners for Tranſportation.	are behind with their Accounts from *Midſumer*, 1700.

They

They have alſo lately Delivered in Nine Leger Accounts of the Tranſport Service, ending 1700. and no further Account is yet Delivered.

Commiſſioners for Wine Licences, *William Yonge*, Eſq; and others, have paſt no Account ſince *Lady-day*, 1682. but the Accounts of this Revenue being lately put under the Care of the Auditors of Impreſts, they have made up and perfected ſeveral years thereof, ſome of which are before the Chancellor of the Exchequer for Declaration.

Prize Accounts. *James Herbert*, Eſq; Treaſurer. his Accounts are delivered in to the 17th of *April*, 1699 and no further; the Charge of which wanted to be vouch'd by the hands of the Commiſſioners, and being now done, thoſe Accounts will be prepared for Declaration.

Mr. *Paſchall*, Mr. *Parkhurſt* and others Commiſſioners for Prizes. have not brought in any of their Accounts to us.

Receivers of the Duties on Marriages, Births and Burials, *viz.*

Sir *Thomas Cuddon* for *London*, *Middleſex*, and *Weſtminſter*, by an Account delivered in, appears to have paid greateſt part of the Money, chargeable upon him to *Lady-day*, 1702. but his laſt Account Declared, is for the Year to *Lady-day*, 1700.

John Child for *Wilts*, has not Acounted before Auditor *Done*, ſince *Lady-day*, 1697.

George Howell, for *Glamorgan*, *Carmarthen*, *Pembrook* and *Haverford-Weſt*; *Thomas D'Oyley*, for *Surry* and *Monmouth*; *Thomas Cobbe* for *Southampton*, and *William Kent* for *Lancaſter*, have not Accounted before the ſaid Auditor, ſince *Lady-day*, 1699.

Samuel Bradſhaw for *Derby*, *William Green* for *Stafford*, *Thomas Brougham* for *Cumberland* and *Weſtmerland*, *John Parran* for *Oxford*, *George Hoſier* for *Salop*, are in Arrear to this Office from *Lady-day*, 1700.

Humphry Moſely, and *Robert Brown* for *Norfolk*, have Accounted to *Lady-day*, 1701.

And *Lawrence Ambroſe* for *Berks*, has Accounted to *Lady-day*, 1702.

The

The Biſhops Accounts of the Tenths of the Clergy, in the late Auditor *Done*'s Diviſion, were as follows.

THE Biſhops of *Wincheſter*, *Cheſter* and *Oxford*, have Accounted to *Chriſtmaſs*, 1701.

The Biſhops of *Carliſle*, *Norwich* and *Sarum*, to *Chriſtmaſs*, 1700.

The Biſhops of *Lincoln* and *Roſſen*, to *Chriſtmaſs*, 1699.

The Biſhop of St. *Davids*, to *Chriſtmaſs*, 1698.

The Biſhop of *Peterborough*, to *Chriſtmaſs*, 1697.

The Biſhop of *Llandaff*, has paid part of the Money chargeable on him for the Tenths of his Dioceſe, but has not paſſed an Account ſince *Chriſtmaſs*, 1685.

Sums appearing by the ordinary Impreſt Rolls, to have been Impreſted to the Perſons hereafter named, for which they have not Accounted, *viz.* To

	l.	s.	d.
James Grahme, Eſq; for healing Medals. — — —	1250	00	00
John Jervace, for the uſe of the Preſident and Council of the Marches of *Wales*. — — — — — — — — — —	3141	17	11½
Doctor *Benj. Worſeley*, for the uſe of the Council of Trade and Plantations. — — — — — — — —	400	—	—
John late Earl of *Rocheſter*, for Repairing his Lodge at *Woodſtock* Park. — — — — — — — — — —	100	—	—
Tho. Watſon, Eſq; for the uſe of the Kings Stables. — —	5000	—	—
Lewis Earl of *Feverſham*, for buying Horſes for the now Queen *Dowager*, *Ann.* 1680. — — — — — —	500	—	—
John Baynes, Eſq; for the Pay of the *Barbadoes* Regiment under Sir *Tobias Bridge*'s Command. — — — —	15685	14	10
Henry Griffith, Eſq; for the uſe of the Stables, for which an Account has been long drawn and Engroſſed, but is not Proſecuted. — — — — — — — — — — — — — — — — — —	9988	19	4
Colonel *Farr*, for the Fortifications of *Languard* Fort.	400	—	—
Sir *Nicholas Armourer*, for buying Horſes for the Prince of *Orange*. — — — — — — — — — — — — — — — —	500	—	—
Francis Pointz, for making Hangings, &c. — — — —	1000	—	—
The late Earl of St. *Albans* has an Account Depending, for Repairing Fortifications at *Jerſey*, which is not Proſecuted.	400	—	—
John Ramſey, Eſq; is Accountable for the Money Impreſted for Soliciting Law Suits, being — — — — — — — —	400	—	—
Mr. *William Thomas*, late Pay-maſter of the Band of Penſioners. — — — — — — — — — — — — — — — —	28127	—	—
Colonel *Thomas Hill*, for paying the Arrears due to the Companies of Foot in the Leward Iſlands in the Year, 1689.	1000	—	—
James Herbert, for Buying the Ship called the *Margaret Prize*. — — — — — — — — — — — — — — —	1150	—	—
George Macy, for Proſecuting Clippers and Coiners. — —	50	—	—
William Burton, Gent. for Payment of Annuities on ⅔ Tonnage by Act of Parliament. — — — — — — — —	20000	—	—
Popple, Eſq; Secretary to the Commiſſioners for Trade, &c. for Defraying the Charges on that Commiſſion.	150	—	—
William Roberts, Gent. for Buying of Lands. — — —	4295	—	—

Arthur Hewett, late Surveyor of the Stables at *Windſor*, &c. has not Accounted for the Money Impreſted to him for that Service.

Mr. *Robert Squibb*, for ſeveral Sums Impreſted for the Redemption of *Engliſh* Captives.

William

William Smith, Esq; the present Paymaster of the Band of Pensioners.
Gasper Frederic Henning, Esq; for the use of the Kings Gardens.
Nicholas Baker, for Prosecutions at Law.
Henry Baker, Esq; for the like Service.
John Evelyn, Esq; for the use of *Greenwich* Hospital.
Philip Ryley, Esq; for Impaling *New Forest*, in the County of *Southampton*.

And Mr. *Francis Lynne*, Secretary to the Commissioners for Stating and Determining the Debts of the Army, Navy and Transport Service, is Accountable for the Money Imprested to him for the Charges of that Commission, of which 750*l.* appears on the General Impreſt Roll, extending to the 28th of *June*, 1700. which is the last Impreſt Roll, Transmitted to the Auditor.

All which is most humbly submitted to your Lordships Judgment.

10*th Febr.* 1702.

Ja. Moody, Deputy to the late Mr. Auditor *Done*, deceas'd.

G (N° 3.)

(N° 3.) *Mr. Auditor* Bridges's *Account of the Accounts of the Navy ſince* 1660.

To the Right Honourable the Lords of the Committee appointed to conſider of the Obſervations in the Book of Accounts delivered into the Houſe of Peers, *&c.*

May it pleaſe your Lordſhips,

IN Obedience to your Lordſhips Order of the 16th Inſtant, I have peruſed the Accounts of the ſeveral Treaſurerers of the Navy, ſince the Reſtoration of King *Charles* the Second, and do find,

That Sir *George Carteret*, upon his laſt Account ended 30th of *June*, 1667. had Allowance for Moneys paid to ſundry Perſons upon Bills of Impreſts, amounting to the Sum of ———299670—2—7

That the Earl of *Angleſey* (who ſucceeded him) in his Account begun the Firſt of *July*, 1667. and ended the laſt of *October*, 1668. is Charged with the ſaid Sum of 299670—2—7; and has Allowance of the Bills of Impreſt depending upon his ſaid Account, amounting to ———274691—5—2

That Sir *Thomas Littleton* (who ſucceeded the ſaid Earl of *Angleſey*) in his firſt Account, begun the Firſt of *November*, 1668. is Charged with the ſaid Sum of 274691—5—2: And upon his laſt Declared Account, ended the 31ſt of *December*, 1670. has Allowance of the Sums depending in Impreſt upon his ſaid Account, amounting to ———274856—2—9

His laſt Account to 14th of *October*, 1671. was Pardoned by the Act of Indemnity.

The Earl of *Danby* (who ſucceeded Sir *Thomas Littleton*) was impowered by Privy Seal to Account for the time he remained ſole Treaſurer of the Navy; and paſt his Account from 14 *October*, 1671. to 12th of *July*, 1673. wherein he had Allowance of the Money paid in his time, upon Bills of Impreſt, amounting to——661108—5—6

But could not be Charged with the Impreſts depending upon former Accounts, becauſe Sir *Tho. Littleton*'s Accounts were not paſt.

Sir *Edward Seymour*, in his firſt Account, begun the 12th of *July*, 1673. is Charged with the 661108—5—6 depending in Impreſts upon the Earl of *Danby*'s Account, but with none of the Impreſts depending upon the Accounts of the former Treaſurers.

Upon the Foot of Sir *Edward Seymour*'s laſt Declared Account, ended the 31th of *December*, 1680. he has Allowance for Moneys paid upon Bills of Impreſt, the Sum of———1446090—11—4½

His final Account for half a Year to Midſummer, 1681. is not Declared.

From Midſummer, 1681. to the 8th of *April*, 1689. the late Lord *Falkland* was Treaſurer of the Navy, during which time no Account has paſt.

The

The Earl of *Orford* (who ſucceeded the Lord *Falkland*) his Accounts to the laſt of *March*, 1695. are Declared; but is not Charged with any Money depending in Impreſts, upon any preceding Accounts; nor is he allowed any Moneys paid upon Bills of Impreſts during this time; he has likewiſe delivered in Accounts to the laſt of *December*, 1698. moſt of which will be ready for Declaration in a ſhort time.

The ſaid Earl of *Orford*'s final Account is not yet delivered to the Auditors, nor any ſubſequent Accounts of Sir *Tho. Littleton* the preſent Treaſurer.

Being likewiſe required to Certifie the Balances upon the laſt Declared Accounts, I do farther humbly Certifie your Lordſhips.

That upon Sir *George Carteret*'s laſt Account, ended the 30th of *June*, 1667. he was then Indebted——————4901——8——6

Earl of *Angleſey* upon his Account, ended the laſt of *October*, 1668. was Indebted ——————17311——13——4¼

Sir *Tho. Littleton*, upon his laſt Declared Account to the Firſt of *January*, 1670. appears in Surplus ——————106054——7——9¾

Earl of *Danby* upon his Account to the 12th of *July*, 1673. was Even and Quit.

Sir *Edward Seymour*, on his laſt declared Account to the Firſt of *January*, 1680, was Indebted——————181241——16——2¾

Lord *Falkland* having paſt no Account, I cannot Certifie his Balance.

Earl of *Orford*, upon his laſt Declared Account before me, ended the laſt of *March*, 1694. was Indebted——————3189193——7——9¼

Sir *Thomas Littleton*, the preſent Treaſurer, has paſt no Account.

17 *Febr.* 170⅔.

B. Bridges.

Return

Return from the Commissioners of Publick Accounts.

4 IN Obedience to the Order of the 10th Instant from the Lords Committees, appointed to Consider the Observations in the Book of Accounts, delivered by our Direction into the House of Peers, We humbly return the following Instances, Numbred 1, 2, 3, 4, 5 and 6. Which are some Instances among many others, which we could lay before your Lordships, had a longer Time been allowed:

Fr. Scobell,

13 *Feb.* 170½. *W. Bromley,*

J. Brydges,

Godf. Copley,

R. Byerley.

(N° 1.) *Loans on the Second Four Shilling Aid.*

5. An Account of the LOANS on the Second Four Shillings Aid, the Produce of the Tax, and the Service to which both were Applied; From 27 *January*, $169\frac{2}{3}$. to *Michaelmas* following.

		Loans made at the Exchequer.			Payments out of the Loans, *Viz.* To the Treasurer of the Navy.			Treasurer of Ordnance.			Earl of *Ranelagh*.			Mr. *Fox* and Ld *Conyngsby*.			Produce of the Aid.			Payments out of the Loans and Aid, *Viz.*					
$169\frac{2}{3}$		l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.						
January	27	172393	4	11	68000	—	—	——	—	—	58160	16	$4\frac{3}{4}$	3288	17	8									
February	3	74000	10	—	11500	—	—																		
	10	57110	—	—	13500	—	—	——	—	—	20693	5	8	4022	11	4									
	17	53010	—	—	67000	—	—	10000	—	—	20684	18	1	4269	19	4				Out of the Loans,					
	24	37995	—	—	14300	—	—	10000	—	—										20 *March*, Paid to *Thomas Baker*					
March	3	43700	—	—	39400	—	—	——	—	—	26584	8	7	2852	11	4				Consul at *Algiers*, 2500 *l.*					
	10	31050	—	—	18000	—	—	——	—	—	1679	17	11	3643	12	8									
	17	20733	—	—	——	—	—	——	—	—	40935	10	11	1639	14	4				Out of the Aid for					
	24	143407	10	—	51000	—	—	——	—	—	1000	—	—	4794	5	2				Principal			Interest		
1693	31	44073	3	9	40000	—	—	——	—	—	18671	5	10	938	15	4	20657	—	—	12150	—	—	504	4	9
		677472	8	8	322700	—	—	20000	—	—	188410	3	$4\frac{3}{4}$	25450	7	2	26657	—	—	12150	—	—	504	4	9
April	7	21445	2	2	39000	—	—	10000	—	—	6666	9	2	21800	10	9	18744	—	—	16760	—	—	890	10	—
	15	52910	—	—	29891	10	2	——	—	—	9360	17	3	1642	13	7	88689	16	$9\frac{1}{2}$	60300	—	—	2804	3	8
	21	10665	—	—	33163	—	—	——	—	—	——	—	—	1106	8	6	14846	—	—	27518	14	—	1160	2	2
	28	37350	—	—	26000	—	—	——	—	—	24614	17	1	——	—	—	61354	—	—	30650	—	—	2228	1	—
May	5	208673	9	6	186875	14	4	9941	—	—	——	—	—	——	—	—	58818	7	—	77415	—	—	2728	12	4
	12	2420	—	—	——	—	—	22180	15	$0\frac{1}{4}$	——	—	—	——	—	—	45425	—	6	36720	—	—	1687	5	7
	19	4109	5	7	——	—	—	——	—	—	——	—	—	——	—	—	15372	15	—	30000	—	—	1635	19	8
	26	100	—	—	——	—	—	4709	5	7	——	—	—	——	—	—	13506	—	—	7000	—	—	320	2	3
June	2	100	—	—	——	—	—	——	—	—	——	—	—	——	—	—	26426	—	—	22600	—	—	1147	1	7
	16	438	14	$10\frac{3}{4}$	——	—	—	538	14	$10\frac{3}{4}$	——	—	—	——	—	—	26821	8	$6\frac{1}{2}$	32800	—	—	1588	14	7
	23	64224	—	9	64224	—	9	——	—	—	——	—	—	——	—	—	8511	—	—	6500	—	—	552	1	9
		402435	12	$10\frac{3}{4}$	379154	5	3	47369	15	6	40642	3	6	24549	12	10	378514	7	10	348263	14	—	16742	14	7
June	30	——	—	—	——	—	—	——	—	—	——	—	—	——	—	—	11563	13	8	11800	—	—	720	11	—
July	7	5000	—	—	——	—	—	——	—	—	——	—	—	——	—	—	37502	—	—	21257	11	4	1911	8	11
	14	14217	3	$2\frac{1}{2}$	4000	—	—	2000	—	—	12217	3	$2\frac{1}{2}$	——	—	—	101681	10	—	76500	—	—	3467	16	2
	21	1564	—	11	750	—	—	——	—	—	1064	—	11	——	—	—	95274	13	6	69300	—	—	3103	8	9
	28	7257	17	$4\frac{1}{2}$	——	—	—	——	—	—	4935	19	3	3071	18	$1\frac{1}{2}$	51981	14	10	69150	—	—	2663	2	9
August	4	2983	4	9	——	—	—	——	—	—	2983	4	9	——	—	—	34647	—	—	38550	—	—	2211	15	—
	11	2000	—	—	——	—	—	——	—	—	3774	13	5	——	—	—	30453	—	—	26250	—	—	1508	15	3
	18	1774	13	5	——	—	—	——	—	—	——	—	—	——	—	—	15065	13	2	26000	—	—	1928	4	11
	25	——	—	—	——	—	—	——	—	—	——	—	—	——	—	—	17336	—	—	14771	5	—	1144	19	4
September	1	——	—	—	——	—	—	——	—	—	——	—	—	——	—	—	17256	—	—	18963	2	$1\frac{1}{2}$	1030	18	7
	8	——	—	—	——	—	—	——	—	—	——	—	—	——	—	—	20757	11	3	17130	14	5	1157	4	10
	15	——	—	—	——	—	—	——	—	—	——	—	—	——	—	—	10591	—	—	15675	—	—	831	14	5
	22	3000	—	—	——	—	—	——	—	—	——	—	—	——	—	—	11926	—	—	6750	—	—	1319	15	8
	29	1264	5	9	3000	—	—	——	—	—	——	—	—	1264	5	9	9493	—	—	15700	—	—	653	12	7
		39061	5	5	7750	—	—	2000	—	—	24975	1	$6\frac{1}{2}$	4336	3	$10\frac{1}{2}$	465528	16	5	427797	12	$10\frac{1}{2}$	23653	8	2

(N° 1.) Loans on the Second Joint Stock

5. An Account of the LOANS on the Second Joint Stock
the Tax, and the Service to which both were Applied
to Michaelmas following.

Payments out of the Loans, Viz. To the

		Loans made at the Exchequer.			Treasurer of the Navy.			Treasurer of Ordnance.			Land or Taxes.			Mr. Rec. and Exch.		
1689		£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
September	27	17839	4	11	68000	—	—	———	—	—	5010	16	4½	3283	17	8
February	3	74000	10	—	11500	—	—									
	10	57110	—	—	13500	—	—	———	—	—	2067½	5	8	4022	11	4
	17	53010	—	—	07000	—	—	10000	—	—	2068½	18	1	4287	19	4
	24	37997	—	—	11300	—	—	10000	—	—						
March	3	42700	—	—	09400	—	—	———	—	—	2870	8	7	2873	11	4
	10	31070	—	—	18000	—	—	———	—	—	1073	17	11	3042	12	6
	17	20733	—	—	———	—	—	———	—	—	4022½	10	11	1639	14	2
	24	14107	10	—	51000	—	—	———	—	—	1000	—	—	4284	5	2
1693	21	11072	3	0	10000	—	—	———	—	—	1867½	5	10	2358	17	8
		771472	8	8	322700	—	—	20000	—	—	13413	10	2½	25850	7	2
April	7	21445	2	2	39000	—	—	10000	—	—	6666	9	2	2180	10	2
	14	73910	—	—	29891	10	2	———	—	—	9956	17	2	1642	13	8
	21	10665	—	—	32163	—	—	———	—	—	———	—	—	1064	8	6
	28	27350	—	—	26000	—	—	———	—	—	2464½	17	1	———	—	—
May	5	20867½	9	8	18669½	14	4	———	—	—	———	—	—	———	—	—
	12	2420	—	—	———	—	—	22180	15	6½	———	—	—	———	—	—
	19	4109	5	7	———	—	—	———	—	—	———	—	—	———	—	—
	26	100	—	—	———	—	—	4707	5	7	———	—	—	———	—	—
June	2	100	—	—	———	—	—	———	—	—	———	—	—	———	—	—
	16	438	14	10½	———	—	—	538	14	10½	———	—	—	———	—	—
	23	61224	—	9	61224	—	9	———	—	—	———	—	—	———	—	—
		4C51857	12	10½	3795754	5	3	47369	5	6	13	10	12	24840	12	10

June	10	———	—	—	———	—	—	———	—	—	———	—	—	———	—	—
July	7	5000	—	—	———	—	—	———	—	—	———	—	—	———	—	—
	14	11217	3	2½	4000	—	—	2000	—	—	1221½	3	2½	———	—	—
	21	1564	—	11	750	—	—	———	—	—	1004	—	11	———	—	—
	28	72577	17	2½	———	—	—	———	—	—	4535	15	3	3071	18	1½
August	4	2983	4	0	———	—	—	———	—	—	2393	4	0	———	—	—
	11	5000	—	—	———	—	—	———	—	—	5114	13	5	———	—	—
	18	1754	13	7	———	—	—	———	—	—	———	—	—	———	—	—
	25	———	—	—	———	—	—	———	—	—	———	—	—	———	—	—
September	1	———	—	—	———	—	—	———	—	—	———	—	—	———	—	—
	8	———	—	—	———	—	—	———	—	—	———	—	—	———	—	—
	15	———	—	—	———	—	—	———	—	—	———	—	—	———	—	—
	22	3000	—	—	———	—	—	———	—	—	———	—	—	———	—	—
	29	1264	5	9	3000	—	—	7750	—	—	2000	—	—	4234	3	1

(N° 2.) Loans on the Third Four Shillings Aid.

	L.	S.	D.
BORROWED between the Week ending 8 *March*, 169⅝. and the Week ending 29 *March* following inclusive	738331	6	9
To more Transferr'd from the Exchequer in general, issued to the Service of the War, and from the Hereditary and Temporary Excise, applied to the Service of the Civil List, by Warrant of the Treasury	622096	13	00
	1360427	19	9
The Tax produced, between the Week ended 12 *April*, 1695. and 28 *June* following inclusive	372144	14	11
And from thence to the 28 *September* following inclusive	409068	1	9
	781212	16	8

Memorandum,

It does not appear, That the Commissioners of the Treasury were Authorized by any Clause in the Act of Parliament that Grants this Tax, to Transfer the above mentioned Loans on the Exchequer in General to this said Third Four Shillings Aid.

(N° 3.) Loans on the 300000 *l. per Annum*, Customs.

		l.	s.	d.
In the Week Ended 15 *February* 169½.		300000	00	00
1 *March*		2340	00	00
21 *Ditto*		6012	10	00
8 *Ditto*		3050	00	00
15 *Ditto*		5700	00	00
23 *Ditto*		44700	00	00
29 *Ditto*		110237	09	05
5 *April*		227560	00	07
		699600	00	00

(N° 4.) Loans on the Vellum Act.

8	IN the Week Ending 15 *June* 1694—	l. 550	s. 00	d. 00
	22 *Ditto*—	103962	10	00
	29 *Ditto*—	1670	00	00
	6 *July*—	1575	00	00
	13 *Ditto*—	6000	00	00
	20 *Ditto*—	113607	10	00
		227365	00	00

(N° 5.) Loans on the Duties on Malt.

Week ending 1697.	Old Money at 5 s. 6 d. per Ounce. l.	s.	d.	In New Money and fic. Loans. l.	s.	d.
23 *April*	5150	—	—	20050	—	—
30 *ditto*	1100	—	—	21381	4	—
7 *May*	550	—	—	5000	—	—
14 *ditto*	——	—	—	30351	—	—
21 *ditto*	——	—	—	14630	19	—
28 *ditto*	350	—	—	20476	13	4
4 *June*	——	—	—	4813	9	7
11 *ditto*	——	—	—	2441	1	3
18 *ditto*	——	—	—	4451	12	$10\frac{1}{2}$
25 *ditto*	——	—	—	63010	6	5
	8100	—	—	186606	6	$5\frac{1}{2}$
				8100	—	—
				194706	6	$5\frac{2}{3}$
To New Money brought back from the Mint for the Net Produce of Old Money at 5 s. 2 d. per Ounce sent thither from the Exchequer to be Recoyned 18 *June*, 1697.				6086	15	6
				200793	1	$11\frac{1}{2}$

Produce

Produce Duties on Malt, Mum, Sweets, &c.

	Malt.			Mum, Sweets, &c.		
1697.	l.	s.	d.	l.	s.	d.
Week ending 17 *May*—	2041	19	2½	—	—	—
24 *ditto*—	8975	10	—	—	—	—
31 *ditto*—	3253	9	7	5	15	3¼
7 *June*—	1860	4	4¼	—	—	—
14 *ditto*—	5602	15	9¼	—	—	—
21 *ditto*—	25767	15	8¾	—	—	—
28 *ditto*—	32080	15	1½	—	—	—
	79582	9	9¼	5	15	3¼
	5	15	3¼			
	79588	5	—½			
1697.						
Week ending 5 *July*—	10369	4	10			
12 *ditto*—	5097	6	8			
19 *ditto*—	2058	10	5½			
26 *ditto*—	1820	10	3			
August 2.—	609	11	8			
9 *ditto*—	15011	17	6¼			
16 *ditto*—	612	5	1¾			
23 *ditto*—	3042	10	3			
30 *ditto*—	4797	16	—			
Septemb. 6—	1387	10	11			
13 *ditto*—	8671	8	1¾			
20 *ditto*—	1829	18	5¾			
27 *ditto*—	1252	15	1			
	56561	5	5			
To New Money brought back from the Mint for the Produce of Hammer'd Money carried thither to be Recoyned, between 28 *June*, and 16 *Sept.*—	69916	0	9¾			

10. Produce of the Duties on Coals and Culm.

			£.	S.	D.
To Cash remaining in the Exchequr	24 *June* 1698		6873	—	9
In the Week ending	1 *July ditto*		1320	—	—
	8 *ditto*		3000	—	—
	15 *ditto*		2500	—	—
	22 *ditto*		2140	18	10½
	29 *ditto*		1652	9	3
	5 *August*		2881	17	9½
	12 *ditto*		2640	—	—
	19 *ditto*		2430	—	—
	26 *ditto*		3214	—	—
	2 *Sept.*		1692	6	3
	9 *ditto*		2170	—	—
	16 *ditto*		3594	10	7
	23 *ditto*		2545	6	1½
	28 *ditto*		4015	16	6
	7 *October*		856	11	1
	14 *ditto*		1992	8	7
	21 *ditto*		2275	—	—
	28 *ditto*		3140	—	8
	4 *November*		1933	7	8
	11 *ditto*		2261	19	10
	18 *ditto*		1458	—	—
	25 *ditto*		1350	5	—
	2 *December*		1174	2	9
	9 *ditto*		670	7	8
	16 *ditto*		1013	3	7½
	23 *ditto*		1087	11	3
			61883	4	3

Loans

(N° 6.) *Loans on the Duties on Coals and Culm.*

Loans on the Duties on Coals and Culm.

		l.	s.	d.
In the Week ending	15 *July* 1698	11760	—	—
	22 *ditto*	3310	—	—
	29 *ditto*	8510	—	—
	5 *Auguſt.*	2250	—	—
	12 *ditto*	56315	—	—
	19 *ditto*	24055	—	—
		106200	—	—

1 1. *Explanation*

(11) *Explanation of their Papers delivered in the 13th Inſtant.*

IN Obedience to your Lordſhips Order of the 13th Inſtant, We lay before your Lordſhips the following Explanations of the Papers, that Day delivered in by our Direction to your Lordſhips.

As to the Loans on the 2d Four Shillings Aid contain'd in the Paper marked N° 1. We find, That betwixt the 27th of *January*, and the 31ſt of *March*, following Incluſive, there was borrowed on that Aid, Sums amounting to 677472 *l.* 8 *s.* 8 *d.* which were all Iſſued for the Service of the War. We find likewiſe, that betwixt the ſaid 31ſt of *March*, and the 28th of *July*, following Incluſive, the ſaid Aid produced the Sum of 697174 *l.* 19 *s.* 10 *d.* which being ſufficient to Diſcharge the ſaid Money ſo borrowed in about Four Months time after it was lent, by Payments to the ſeveral Lenders, as they ſtood Regiſtred in Courſe, We take the ſaid Tallies to have been Struck with Intereſt unneceſſarily; ſince we are humbly of Opinion, that moſt Perſons who ſerved the Publick by Contracts, or otherwiſe, would have been Content to have Accepted the ſaid Tallies without Intereſt, upon ſo certain a Fund as a Land Tax, from the Produce of which they might be Sure (being placed Firſt on the Regiſter) in Three or Four Months time to receive their Money.

As to the Paper marked N° 2. By the Account of Loans on the 3d Four Shillings Aid, We find borrowed betwixt the Week ended, the 8th of *March*, $169\frac{4}{5}$. and the Week ended, the 29th of *March*, following Incluſive, the Sum of 738331 *l.* 6 *s.* 9 *d.* We find likewiſe, that the ſaid Tax produced from the Week ended the 12th of *April*, 1695. and the 13th of *September* following, the Sum of 749556 *l.* 2 *s.* 4 *d.* which being the Produce of the Tax, within leſs than Six Months after the ſaid Loans were made, and all thoſe Loans being conſequently Repaid within that time, and many of them much ſooner, We preſume thoſe Tallies or the greater Part of them might have been Struck without Intereſt. We are Senſible that the Sums borrowed upon the Credit of the Exchequer in General, and on the Hereditary and Temporary Exciſe, which were transferred to this Aid, may be uſed as an Argument againſt what is offered in this Inſtance: However, if this ſhould be urged, We have notwithſtanding, as we conceive very good Reaſon to Inſiſt upon the Validity thereof, which we ſhall lay before your Lordſhips when ever you Pleaſe to Require the ſame.

As to the Paper marked N° 3. We find there was in the Week ended 15th *February*, 300000 *l.* Struck upon the Cuſtoms of Tunnage and Poundage, and other Merchandizes Exported and Imported, which ſaid Loans being upon ſo ſure a Fund as theſe Cuſtoms payable by 5600 *l.* a Week, whereby every Perſon by the Number of his Order, might have known to a Week when he ſhould certainly have received his Money, We take all or the greateſt Part of theſe Tallies, to have been Struck with Intereſt unneceſſarily.

To the Paper marked N° 4. We humbly offer that we find borrowed at 8 *per Cent.* Intereſt, betwixt the Week ending the 15th of *June*, 1694. and the 29th *Ditto*, upon an Act for Granting to Their Majeſties ſeveral Duties

upon Vellum, Parchment and Paper for Four Years, towards Carrying on the War againſt *France*, the Sum of 186182 *l.* 10 *s.* 0 *d.* Of which we find 74289 *l.* 10 *s.* 8 *d.* Iſſued to the Treaſurer of the Navy, which we preſume, might without any prejudice to the Service, have been Struck without Intereſt, eſpecially ſince 28000 *l.* part thereof was applied towards the payment of Officers Salaries in the Yards, who 'tis very Probable, would have been very well Satisfied to have received their Money as it had come in on this Fund, had reaſonable Aſſurance been given them, that they ſhould have been paid in Courſe, as the Fund had produced the ſame.

As to the Paper marked N° 5. We find, that betwixt the 23d of *April*, and the 25th of *June*, following Incluſive, was borrowed about 200000 *l.* at 8 *l. per Cent.* Intereſt, which being to be repaid the firſt in Courſe out of the Contributions for the Malt Lottery Tickets, (if ſuch Contributions were ſufficient to pay the ſaid Loans before the 24th of *June*, 1697. if not, then out of the Duties on Malt brought in in Specie) and conſequently on ſo ſure a Fund as might be eſteemed as good as any Real Security, and in ſuch Reputation then, that notwithſtanding it proved Deficient afterwards, there was Subſequent to the ſaid Loan of 200000 *l.* above 1200000 *l.* advanced upon the Credit of it, We preſume that Tallies might have been Struck for the ſaid 200000 *l.* either without any, or at leaſt at a very moderate Intereſt, ſince it was for the payment of Wages, Salaries, Penſions and other Expences of the Houſhold; And when the Act which Granted this Tax, laid a Duty upon the Stock in Hand, which by the Accounts thereof, appears to us, to have Produced (with the growing Duty) by the 27th of *September* following, the Sum of 206065 *l.* 11 *s.* 3 *d.* $\frac{1}{4}$.

As to the Paper marked N° 6. We find, That betwixt the Week ending the 15th of *July*, 1698. and the 12th of *Auguſt* following, Tallies were Struck with Intereſt for the Sum of 82145 *l.* on the Duty granted upon Coals and Culm, which we apprehend to have been done unneceſſarily, becauſe we are of Opinion that Duty being upon ſo good a Fund, thoſe Perſons who had dealings with the Government, would have been ſatisfied with Tallies without Intereſt, had they been Struck and placed the Firſt upon the Regiſter.

Theſe are ſome of thoſe Reaſons, which Incline the Commiſſioners of Accounts to be humbly of Opinion, That theſe Tallies were Struck unneceſſarily. We are further induced to think ſo, becauſe in ſome of theſe Inſtances, We find Sums of Money brought into the Exchequer, being the Produce of ſeveral of theſe Duties, before there were actually any Tallies at all Struck upon them. 'Tis likewiſe our Opinion, That many of them were Struck before the Publick Occaſions required them, becauſe we find that divers of theſe Tallies after they were Impreſted to the Treaſurers and Paymaſters, remain'd ſome Months in their hands before applied to the Uſes for which they were Iſſued.

16 *Feb.* 170$\frac{2}{3}$.

W. Bromley. *Godf. Copley.*

J. Brydges. *R. Byerley.*

(12) *The Commiſſioners for Accompts farther Reaſon relating to Talleys on the Third Four Shillings Aid.*

IN Obedience to your Lordſhips Order of the 16th Inſtant, requiring the Commiſſioners of Publick Accounts to lay before your Lordſhips the farther Reaſon they have to inſiſt upon the Validity of their Obſervations of Talleys ſtruck upon the Third Four Shillings Aid with Intereſt unneceſſarily, in caſe it ſhould be Objected that the Transfers of Loans made on the Credit of the Exchequer and Hereditary and Temporary Exciſe, by being placed the firſt on the Regiſter, and poſtponing thereby the Payments of the other Loans, made it neceſſary for the Encouragement of the Service, that there ſhould be an Intereſt running upon them: We ſubmit the following Reaſons to your Lordſhips Conſideration.

I. The greateſt part of thoſe Talleys ſo Transferr'd being Struck that Quarter, we conceive they might have been Struck without Intereſt, when it was intended they ſhould be placed the firſt on the Regiſter of ſo ſure a Fond as the Land Tax; ſo that whether it was by Loans on that Aid, or by Loans on the Credit of the Exchequer, *&c.* We are of Opinion, That there were divers Talleys on that Tax ſtruck with Intereſt unneceſſarily.

II. We are further Inclined to be of this Opinion, by the good Effects ſuch Management had the laſt Year, when by the Talleys that were then Struck without Intereſt, many thouſands of Pounds were ſaved to the Publick, and the ſame we preſume might have been done during the whole Courſe of the late Management, ſince we can never doubt but that the Bank, or before their Inſtitution, thoſe that were the Lenders would have been as ready to Supply the Publick Occaſions, when large Intereſt was given, as they were the laſt Year, when the Rate of Intereſt was much lower, by turning Talleys into Money that had been Struck without Intereſt when Money was wanted; and thereby have prevented their lying long in the Hands of the ſeveral Paymaſters and Treaſurers with a growing Intereſt.

18 *Febr.* 170$\frac{2}{3}$.

W. Bromley.

Fr. Scobell. *H. St. John.*

Godf. Copley. *R. Byerley.*

From the Treasury.

(N° 1.) *An Account of what Loans have been Transferred to the Land Taxes from the Year* 1691. Viz.

13 TO the First Aid of 4 *s. per Libra* Granted 4 *W.* & *M.* for one Year, from 25 *December*, 1692.

There was Transferred of Loans on the Act for the First Quarterly Poll Granted 3 & 4 *W.* & *M.* (besides Interest at 7 *per Cent.* attending the same) the Principal Sum of——— l. s. d. 735391 18 5½

To the Second Aid of 4 *s. per Libra* Granted 5 *W.* & *M.* for one Year, from 25 *December*, 1693.

There was Transferred as followeth, *viz.*

To Repay Loans on a Clause of Credit in an Act 4 *W.* & *M.* for Granting Annuities at the Exchequer, which Loans were to Compleat what the Contributions for Annuities, within the time limitted by the said Act fell short of answering a Million (besides Interest at 7 *per Cent.*) the Principal Sum of——— l. s. d. 116916 17 5

To Repay Loans on a Clause in the Act 4 & 5 *W.* for the Review of the Quarterly Poll (besides Interest at 8 *per Cent.*) the Principal Sum of——— 293327 — —

To Repay Loans on the Exchequer in General, Borrowed after 17 *November*, 1693. towards Maintenance of the Fleet, *Anno* 1694. a Sum not exceeding——— 400000 — —

——— 810243 17 5

To the Third Aid of 4 *s. per Libra* Granted 6 *W.* for One Year, from 25 *Dec.* 1694.

There was Transferred to Repay Loans on the Exchequer in General——— 592096 13 —

And to Repay Loans on the Hereditary and Temporary Excise, made *Anno* 1695.——— 30000 — —

——— 622096 13 —

To the Fourth Aid of 4 *s. per Libra* Granted 7 *W.* for One Year, from 25 *December*, 1695.

There was Transferred to Repay Loans on a Clause of Credit, in an Act 6 & 7 *W.* for Sale of Reversionary Annuities (besides Interest at 5 *l. per Cent.* attending the same) the Principal Sum of——— 382469 — —

And to Repay Loans on the Exchequer in General for the Navy and Land Forces since 4 *October*, 1695.——— 907531 — —

——— 1290000 — —

To

To the First 3 *s.* Aid Granted 8 *W.* for One Year, from 25 *January*, 1696.

There was Transferred to Repay Loans on a Clauſe of Credit in an Act 7 *W.* for Sale of Reverſionary Annuities——————366621 6 1

And to Repay Loans on the Exchequer in General, between 1 *July*, 1696. and 1 *Febr.* 1696.479911 12 6

	l.	s.	d.
	846532	18	7

To the Second 3 *s.* Aid Granted 9 & 10 *W.* for One Year, from 2 *Febr.* 1697.

There was Transferred to Repay Loans on the Exchequer in General, between 8 *Octob.* 1697. and 4 *April*, 1698. (beſides Intereſt at 8 *per Cent.*) the Principal Sum of————850000

And to repay Arrears on certain Annuities which were at firſt Charged on the Tonnage Duties on Ships and Veſſels taken away by Parliament (but without Intereſt.)——————228585 12 1¼

1078585 12 1¼

To the Third 3 *s.* Aid Granted 10 & 11 *W.* for One Year, from 15 *February*, 1698.

There was Transferred to Repay Loans on the Act for Disbanding the Army, between 25 *December*, 1698. and 20 *April*, 1699. (beſides Intereſt at 7 *per Cent.*) the Principal Sum of———————————————— 800000 — —

To the Second 2 *s.* Aid Granted 11 & 12 *W.* for One Year, from 15 *February*, 1699.

There was Transferred to Repay Loans on Credit of the Exchequer in General, between 5 *December*, 1699. and 13 *March*, 1699. (beſides Intereſt at 5 *per Cent.*) the Principal Sum of———————————————— 320000 — —

To the Fourth 3 *s.* Aid Granted 12 & 13 *W.* for One Year, from 25 *March*, 1701.

There was Transferred to Repay Loans on the Exchequer in General, between 18 *February*, 1700. and 10 *June*, 1701. (beſides Intereſt at 6 *l. per Cent.*) the Principal, Sum of—— 699965 5 4½.

To the Fifth 4 *s.* Aid and Subſidies Granted 1 *Anna* for One Year, from 25 *March*, 1702.

There was Transferred to Repay Loans on the Exchequer in General, between 6 *January*, 1701. and 10 *April*, 1702. (beſides Intereſt at 6 *l. per Cent.*) the Principal Sum of—— 650000 — —

Jo. Taylour.

Chr. Tilſon.

From

From the Treasury.

(N° 2.) *An Account of what Talleys were Struck with Interest upon the Two Millions Raised by the* East India *Company*, viz.

14. BY Virtue of a Warrant from the Lords Commissioners of the Treasury, dated the 17th of *September*, 1698. the Receivers of the said Two Millions were directed to pay Interest at 8 *l. per Cent.* on Talleys Struck thereupon for the several Sums following, from the Dates of the said Talleys, *viz.*

	l.	s.	d.
On Talleys Struck 17 *Sept.* 1698. and payable in *July*, 1699. for	140000	—	—
Talleys Struck the same Day, and Payable in *Sept.* 1699.	100000	—	—
Talleys Struck the same Day, and payable in *Nov.* 1699.	100000	—	—
	340000	—	—

By another Warrant, dated 21 *Octob.* 1698. like Interest at 8 *l. per Cent.* was payable from the Dates, *viz.*

On Talleys Struck 19 *Octob.* 1698. and payable in *Novemb.* 1699. for	17000	—	—

By a like Warrant, Dated 9 *Nov.* 1698. Interest at 6 *l. per Cent.* from 24 *Octob.* 1698. was made payable, *viz.*

On Talleys Struck 9 *Sept.* 1698. and payable in *March* following	50000	—	—
Talleys Struck 16 *d°* and payable in *ditto*	12000	—	—
	62000	—	—
Total of the Talleys on which Interest was allowed	419000	—	—

Whereof

The Two first Sums abovementioned amounting to 357000 *l.* were Issued to *Thomas Hall* Esq; upon Account to pay off Talleys of *Pro* and other Talleys, which then Remained Unsatisfied on the Hereditary and Temporary Excise, and on the Revenue of the Post-Office — 357000 — —

And the 62000 *l.* at 6 *l. per Cent.* was Issued to the then Treasurer of the Navy upon Account, for half a Year to the Yards due at *Michaelmas*, 1697 — 62000 — —

419000 — —

Jo. Taylour.
Chr. Tilson.

(N° 1.) This Paper ſhews the Numbers of Horſe, Foot and Dragoons given into the Houſe laſt Seſſion of Parliament; what part of them has been Diſcharged the Service, Disbanded and Reduced, and how many Remains now in Pay, *viz.*

Total according to the laſt Liſt given in ——— 87440
Total, Diſcharged, Disbanded and Reduced ——— 51565

Remains 35875

15 *This is a true Copy of the Paper, I delivered in to the Lords of the Treaſury in the Month of* December, 1697.

RANELAGH.

	Numb. of Men including Officers	Pay *per Annum.* L.	S.	D.
TOtal of Horſe *per* Liſt laid before the Houſe laſt Seſſion of Parliament ——	11852	608637	16	1
Whereof				
Harvey and *Windſor* are Disbanded ——	826	45667	11	8
Gallway to remain Abroad ——	690	43949	—	10
Thirteen men Reduced of each Troop of the Regiments of *Lumley*, *Leveſon*, *Wood*, *Langſton*, *Arran*, *Windham*, *Schonberg*, and *Macclesfield* ——	663	30249	7	6
Troop of *Scots* Guards, to be placed on the *Scots* Eſtabliſhment ——	134	9687	14	2
Danes Diſcharged the Service, Prince of *Wirtemberg*, *La Forreſt* and *Scheeſtedt* ——	1122	38737	3	3
Dutch Troops Diſcharged the Service, *viz.* *Steinbock*, *Rechteren*, *Monpovillon*, *Athlone*, *Tengnagle*, *Rochford*, *Schaack*, *Vittenhoo* and *Boncour* ——	1858	73612	6	2
Four Regiments of *Hanovers* Diſcharged the Service ——	1540	58592	10	—
	6833	300495	12	7
Remains ——	5020	308142	2	6
Total of Dragoons *per* ſaid Liſt ——	6245	217205	8	4
Whereof				
Denbigh and *Leigh*, Disbanded ——	1180	41305	16	8
Tiviot, *Roſs*, *Jedbrough* and *Mirement*, to Remain in *Scotland*, *Ireland*, or abroad ——	2360	82611	13	4
Fourteen Men Reduced of each Troop of the Regiments of *Raby*, *Loyd* and *Eſſex* ——	336	9198	—	—
	3876	133115	10	—
Remains ——	2369	84089	18	4

Total

	Numb. of Men including Officers.	Pay *per Annum*: l.	s.	d.
Total of Foot *per* ſaid Liſt	69342	1182038	15	6
Whereof				
Ordered to Embarque for *Ireland*, the Regiments of *Puiſſar*, *Frederick Hamilton*, *Tiffin*, *Brewer* and *Bridges*.	4640	80725	16	8
Ordered for *Scotland*, the Regiment of *Scots* Guards, *Row*, Sir *David Colliear*, *Maitland*, *Buchan* and *Lorne*	6105	104532	19	2
To Remain in the Service of the *States*, the Regiments of *Lauder*, *Ferguſſon*, *George Hamilton*, *Murray*, *Strathnaver* and *W. P. Colliear*	5568	96871	—	—
Diſcharged the Service, all the *Daniſh* Foot, and all the *Dutch* Foot (except the Guards) Four Regiments of *Hanovers*, and Two of *Wolfembuttell*	13010	182781	6	1
The Three *French* Regiments to remain abroad	2901	55224	10	—
Eighteen Private Men, one Serjeant, and one Drummer, Reduced of each Company of Thirty Battallions of Foot (including the Royal Regiment) except the Companies of Granadiers, who continue at Three Serjeants, and Two Drummers	7740	101835	—	—
Lillingſton and *Ruſſell*, Reduced to one Company each	892	14520	18	4
	40856	636491	10	3
Remains	28486	545547	5	3
Total of Horſe *per* Liſt, given in laſt Seſſion	11853	608637	16	1
Total of Dragoons	6245	217205	8	4
Total of Foot	69342	1182038	15	6
Total of Horſe, Dragoons and Foot *per* ſaid Liſt	87440	2007881	19	11
Reduced of Horſe	6833	300495	13	7
Reduced of Dragoons	3876	133115	10	—
Reduced of Foot	40856	636491	10	3
Total Reduced of Horſe, Dragoons and Foot	51565	1070102	13	10
Remain of Horſe	5020	308142	2	6
Remain of Dragoons	2369	84089	18	4
Remain of Foot	28486	545547	5	3
Total remaining of Horſe, Dragoons and Foot	35875	937779	6	1

(N° 2.) *A List of the Land Forces remaining after the Reducement made in the Paper* (N° 1.) *which leaves* 35875 *Men, including Officers; And shewing their Weekly Subsistance to be* 12471 l. 9 s.

16. *This is a true Copy of the Paper I delivered in to the Lords of the Treasury, in the Month of* December, 1697.

RANELAGH.

Weekly Subsistance. l.	s.	d.		Numb. of Men including Officers.	Pay *per Annum.* l.	s.	d.
			HORSE.				
241	6	—	First Troop of Guards	221	18517	13	4
241	6	—	Second Troop of Guards	221	18517	13	4
241	6	—	Third Troop of Guards	221	18517	13	4
167	16	6	Troop of Granadier Guards	211	11746	18	4
482	9	6	Royal Regiment of Horse	616	33829	8	4
397	8	6	Queens Regiment	499	28491	5	10
268	5	6	Major General *Leviſon*'s	335	19275	—	10
268	5	6	Colonel *Wood*'s	335	19275	—	10
268	5	6	Colonel *Langſton*'s	335	19275	—	10
268	5	6	Earl of *Arran*'s, late *Coy*'s	335	19275	—	10
268	5	6	Brigadier *Windham*'s	335	19275	—	10
268	5	6	Duke of *Schonburg*'s and *Leinſter*'s	335	19275	—	10
268	5	6	Earl of *Macklesfield*'s	335	19275	—	10
241	6	—	*Dutch* Troop of Guards	220	18389	18	4
360	6	6	Regiment of Guards	466	25206	5	10
4251	3	6	Total of Horſe	5020	308142	2	6
			DRAGOONS.				
244	18	10	Royal Regiment	478	17586	18	4
244	18	10	Colonel *Lloyd*'s	478	17586	18	4
244	18	10	Earl of *Eſſex*'s	478	17586	18	4
450	—	—	Colonel *Epinger*'s	935	31329	3	4
1184	16	6	Total of Dragoons	2369	84089	18	4
			FOOT.				
658	14	—	First Regiment of Guards	2563	54016	19	2
334	15	6	Coldſtream Regiment of Guards	1283	27511	17	6
404	14	10	Royal Regiment of Foot	1340	24923	8	4
160	15	1	Regiment of Fuziliers	672	13060	18	4
157	15	7	Brigadier *Selwin*'s	670	12750	13	4

Weekly Subsistance.			FOOT.	Numb of Men including Officers.	Pay *per Annum*.		
l.	s.	d.			l.	s.	d.
157	15	7	Major General *Churchill*'s Regiment	670	12750	13	4
157	15	7	Brigadier *Trelawney*'s	670	12750	13	4
157	15	7	Colonel *Webb*'s	670	12750	13	4
157	15	7	Sir *Bevill Granvill*'s	670	12750	13	4
157	15	7	Sir *John Jacob*'s	670	12750	13	4
157	15	7	Colonel *Tidcomb*'s	670	12750	13	4
157	15	7	Colonel *How*'s	670	12750	13	4
157	15	7	Col. *Colt*'s	670	12750	13	4
157	15	7	Col. *Collingwood*'s	670	12750	13	4
157	15	7	Col. *Stanley*'s	670	12750	13	4
157	15	7	Col. *Erle*'s, formerly *Luttrell*'s	670	12750	13	4
157	15	7	Col. *Erle*'s from *Ireland*	670	12750	13	4
157	15	7	Col. *Mordant*'s	670	12750	13	4
157	15	7	Duke of *Bolton*'s	670	12750	13	4
117	3	4	Col. *Holt*'s	558	8988	2	6
157	15	7	Col. *Saunderson*'s	670	12750	13	4
157	15	7	Col. *Ingoldesby*'s	670	12750	13	4
157	15	7	Col. *Colenbine*'s	670	12750	13	4
157	15	7	Col. *Seymour*'s	670	12750	13	4
157	15	7	Col. *Fairfax*'s	670	12750	13	4
157	15	7	Sir *Henry Bellasys*'s	670	12750	13	4
157	15	7	Col. *Brudenall*'s	670	12750	13	4
157	15	7	Major General *Steuart*'s	670	12750	13	4
157	15	7	Col. *Coote*'s	670	12750	13	4
157	15	7	Col. *Gibson*'s	670	12750	13	4
157	15	7	Col. *Northcot*'s	670	12750	13	4
157	15	7	Col. *Farrington*'s	670	12750	13	4
22	17	—	Company at *Jamaica*	112	1727	13	4
22	17	—	Company at *Barbadoes*	112	1727	13	4
90	—	6	*New York* four Companies	445	6801	3	4
15	3	—	Company at the *Leeward Islands*	71	1177	2	6
23	1	6	Company of Miners	58	1733	15	—
28	8	2	Company at *Windsor*	168	1727	9	8
16	6	1	Company at *Chester*	92	983	10	9
16	6	1	Company at *Tinmouth*	92	983	10	9
16	6	1	Company at *Hampton-Court*	92	983	10	9
834	5	1	*Dutch* Regiment of Guards	2680	54068	13	4
13	15	—	Company at *Upnor*	58	863	16	8
7035	9	—	Total of Foot	28486	545547	5	3
12471	9	—	Total of Horse, Dragoons and Foot	35875	937779	6	1

From the Exchequer.

(A.) *Account of Loans on the Second Four Shilling Aid.*

17. THe Sums Transferred to the Second Four Shilling Aid, purſuant to the Act, were as followeth, to wit,

	l.	s.	d.
Loans on the Borrowing Clauſe in the Contribution Act made, between the 19 *Sept.* 1693. excluſive, and to *November* following incluſive	116916	17	5
Loans on Review Quarterly Poll, between 15 *Auguſt*, 1693. excluſive, and 18 *January* following incluſive	293327	—	—
Loans on Credit of the Exchequer in General, between 17 *November*, 1693. excluſive, and 17 *January* following incluſive	400000	—	—
Total Transferred	810243	17	5
Reſt of Loans Charged on Second Four Shilling Aid, amounted to	1000000	—	—
In all	1810243	17	5

Tho. Fox.

Transferrences, as above, before	l.	s.	d.
27 *January*	810243	17	5
Loans made, as *per* the Commiſſioners of Accounts Paper, N° 1.			
From 27 *January*, 169$\frac{2}{3}$. to 31 *March* following	677472	8	8
From 31 *March*, 1693. to 23 *June*	402435	12	10$\frac{1}{4}$
From 23 *June*, to 29 *September*	39061	5	5
	1118969	6	11$\frac{1}{4}$
	1929213	4	4$\frac{1}{4}$
Which exceeds what was actually Charged on the ſaid Second Four Shilling Aid, by	118969	6	11$\frac{1}{4}$

(B.) *Order for Transferring* 622096. 13. 0. *to the Third* 4s. *Aid.*

18. AFter our hearty Commendations: Whereas ſeveral Sums amounting in the whole to 622096. 13. 0. hath been Lent at the Exchequer, as followeth.

	l.	s.	d.
By *Thomas Browne*, on Credit of the Hereditary and Temporary Exciſe 15 *September*, 1694	15000	00	00
By the ſame on the like Credit, 5*th. October*, 1694	15000	00	00
By ſeveral Perſons on Credit of the Exchequer in General, at ſeveral Days, between the 13*th.* of *November*, 1694. and the Date of this Warrant, divers Sums, the particulars whereof, with the Names of the reſpective Perſons are ſpecified in the foregoing Liſt	592096	13	00
	622096	13	00

And whereas all the ſaid Loans were made for the better Enabling His Majeſty to Carry on the War againſt *France*, and ſeveral Sums amounting to 595378. part of the Total Sum before mentioned, have already been actually Applied for the Service of the War, and the Remainder of all the ſaid Loans, being 26718. 11. 6. is now in Caſh in the Exchequer, and to be alſo Iſſued for the Service of the War, and no other Purpoſe whatſoever, as is here more particularly mentioned (that it to ſay)

There hath been Iſſued to the Treaſurer of the Navy and Victualling, the Sum of	138405	00	00
To the Treaſurer of the Ordnance for Land and Sea Service	43000	00	00
To *Ea. Ranelagh*, for the Forces	401723	13	11
Fox and *Coningsby*, for Tranſportations, and other Services.	12249	07	07
	595378	01	06
And there doth Remain in the Exchequer	26718	11	06
	622096	13	00

And whereas it was Conſented to, at the reſpective Times of making the ſaid Loans amounting to 622096. 13. 0. that the Lenders thereof, their Executors, Adminiſtrators or Aſſigns reſpectively, ſhould be Paid the Principal Moneys ſo by them Lent, out of ſuch Aid as ſhould be given to His Majeſty upon Lands and other things: Theſe are to Pray and Require you, by Virtue of the Letters of Privy Seal, bearing Date 25 *March*, 1689. to draw Orders for the Principal Sums lent, as aforeſaid, and for Payment of Intereſt upon each Sum ſo lent, after the Rate of 6 *l. per cent. per ann.* from the reſpective

reſpective Times of the firſt making the ſaid Loans, until Repayment thereof, out of Loans on the Land Tax, in the manner herein after directed; and let the Principal Sums, making the ſaid whole Sum of 622096. 13. 0. upon the Orders Drawn, or to be Drawn, as aforeſaid, and in Courſe, according to the Dates of the reſpective Tallies of Loans, and without preference, be forthwith Paid and Satisfied out of Loans to be made by the reſpective Lenders of the like Sums upon the Act newly paſſed, of the Third Aid of 4 *s. per l.* and let the Intereſt of 6 *l. per cent.* (due before ſuch Transference) be ſatisfied out of any His Majeſties Treaſure, *&c.* This ſhall be your Warrant, *White-Hall*, the 11*th.* of *February*, 1694.

To Sir *Rob. Howard.*

Godolphin.
Fox.
Montague.
Trumball.
J. Smyth.

This agrees with the Entry in the Auditors Books.

Cha. Dyve.

(C.) Intereſt Paid on 622096 *l.* 13 *s.* 0 *d.*

19. *Intereſt Paid upon General Loans amounting to* 622096 l. 13 s. 0 d. *(which were afterwards Transferr'd to the Third 4 s. Aid) out of Loans on Hereditary and Temporary Exciſe, viz.*

1694.	Principal Sums. l.	s.	d.	Intereſt. l.	s.	d.
Certificate ending 15 *Febr.*–	267154	10	6	2928	3	9
22 *ditto*–	353142	2	6	1888	17	2
1 *March*–	800	00	0	16	13	3
8 *ditto*–	500	00	0	6	4	11
15 *ditto*–	500	00	0	6	14	9
Total–	622096	13	00	4840	13	10

This Agrees with the Certificates in the Auditors Offices.

Ch. Dyve.

reſpective Times of the firſt making the ſaid Loans, until Repayment thereof, out of Loans on the Land Tax, in the manner herein after directed; and let the Principal Sums, making the ſaid whole Sum of 622096. 13. 0. upon the Orders Drawn, or to be Drawn, as aforeſaid, and in Courſe, according to the Dates of the reſpective Tallies of Loans, and without preference, be forthwith Paid and Satisfied out of Loans to be made by the reſpective Lenders of the like Sums upon the Act newly paſſed, of the Third Aid of 4 *s. per l.* and let the Intereſt of 6 *l. per cent.* (due before ſuch Transference) be ſatisfied out of any His Majeſties Treaſure, *&c.* This ſhall be your Warrant, *White-Hall*, the 11*th.* of *February*, 1694.

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8 *ditto*–	500	00	0	6	4	11
15 *ditto*–	500	00	0	6	14	9
Total–	622096	13	00	4840	13	10

This Agrees with the Certificates in the Auditors Offices.

Ch. Dyve.

(D.) *Account of Loans on Vellum.*

THE Commissioners of Accounts Charges the Sum Borrowed on the Vellum Act, between 15 *June*, 1694. and 29 *ditto*, to be — 186182 l. — s. — d.

Whereas the Real Sums Charged thereupon in that time Amounted to no more than — 106182 l. 10 s. — d.

Difference — 80000 l. — s. — d.

And whereas in the said Explanation it is Alledged, That 74289 *l.* 10 *s.* 8 *d.* thereof was Issued to the Navy, and of that 28000 *l.* Applied to the Yards; It appears that of the whole Sum Lent within that time 100000 *l.* was Issued to the Earl of *Ranelagh*, so that no more could be Issued to any Treasurers of the Navy than 6182 *l.* 10 *s.* 00 *d.*

Tho. Fox.

(E.) *Ac-*

(E.) *Account of Loans on Coals.*

21. THE said Commissioners Charges as unnecessarily Struck on the Duty on Coals, between the Week ended the 15th *July*, 1698. and the 12th *August* following, the Sum of

Whereas it appears by the Register, That the Loans made within that time Amounted to

	£.	s.	d.
	82145	—	—
	70385	—	—
Difference	11760	—	—

Tho. Fox.

(N° 22.) Abstract.

Ult. Decem. 1697. *An Abstract of the Deficiency in the Supplies for the War, which have not been made good, and do therefore at this time occasion a Debt in the respective Offices, viz.*

		l.	s.	d.
From 5 *Nov.* 1688. to 31 *Dec.* 1690.	BY so much of the Charge for Land and Sea Services, incurred and grown due within this time as exceeds all the Supplies for the same, either out of the New Aids granted in Parliament within the time aforesaid, or out of Their Majesties Revenues, or by Credits thereupon, as appears in the Paper *A.* — — — — — — — —	2170940	18	01
Anno 1691.	By the Excess of the charge of the War in this Year nothing, because there is a Surplusage of 77381 *l.* 3 *s.* 4 *d.* ¾, as appears by the Paper *B.* *nil*	—	—	—
Anno 1692.	By the Deficiency in the Grants for this Years Provisions for the War, as appears in the Paper *C*	230055	02	6¼
Anno 1693.	By Deficiency in the Grants for this Years Provision for the War, as appears in the Paper *D* —	545597	13	05
Anno 1694.	By Deficiencies in the Produce of this Years Funds for the War, as appears in the Paper *E* — — —	177530	17	08

Memorandum, *This Year there was given an Extraordinary Sum for Wages to Seamen, of* 500000 l. *and an Overplus of* 52777 l. *for the Navy, which ought to be deducted from the Total of this Abstract.*

Anno 1695.	By Loss occasioned by the extream badness of the Silver Moneys, and high price of Guineas, as appears in the Paper *F* — — — — — — — —	400514	00	00
Anno 1696.	By Loss in Recoining Clipt Money, Discount of Talleys, and an Overpayment to the Victualling, as in the Paper *G* — — — — — — — — —	2078975	18	10¾
Anno 1697.	By Loss in Recoining Clipt Money, Discounts, Charge of Mints, and Loss in Malt Tickets, as appears in the Paper *H* — — — —	742769	03	08½
		6346383	14	03

From which Deducting,

So much as was given for the War in the Year 1691, more than the charge of that Year amounted to —	77381	3	4¾
An extraordinary Sum given in the Year 1694, for Seamens Wages — — — — —	500000	—	—
And an Overplus given in the same Year, of — —	52777	—	—
	629158	3	4¾
Then the Deficiency of the Kings Supplies, which were intended to Answer the Allowed Charge of the War in every Year, do amount to — — — — —	5717225	10	10¼

Which occasions the Debts in several Offices, relating to the War, now under the Consideration of the Honourable House of Commons.

A Copy as deliver'd into the Honourable House of Commons, in the Year, 1697.

4

J. Taylour.
Chris. Tilson.

(A.) Computation of the Charge for Land and Sea Services, from 5th *November*, 1688, to laſt of *December* 1690, and how much thereof hath been born out of the Revenues, and how much out of New Supplies.

23. *A Computation of the whole Charge both for Land and Sea Service (excluding the Expence of the Civil Government) from the 5th of* November, 1688, *until the firſt of* January, 1690, *to wit for two Years, and almoſt two Months; with an Account, ſhewing how much of the ſaid Charge was born out of Their Majeſties ſtanding Revenues, or by Loans thereupon, within the time aforeſaid, and how much thereof was ſupplied out of New Aids, which within the ſaid time were Granted to Their Majeſties in Parliament; and conſequently how much of the ſaid Charge for Land and Sea Service at the end of the Year* 1690, *remained as a Debt deficient of any Proviſion made for it) to be carried forward*, viz.

ALthough the Eſtimates and Appropriations for theſe Years were few and Imperfect, yet it doth plainly appear, as well by the Journal, as by the early Repreſentations of the late Commiſſioners of Accounts, That on the 5th of *April*, 1689, the Commons Reſolv'd on 7040 Men for a Summer and Winter Guard at Sea in time of Peace; the Charge whereof at 4*l.* a Man a Month (including the Ordnance) amounted to 366080*l.* The Ordinary of the Navy at 130000*l.* and on the 25th of the ſame Month (the War coming on) they Voted a further Supply for the Navy of 700000*l.* ſo the whole Charge of the Navy in the Year 1689, was allowed to be

	l.	s.	d.
	1196080	00	00
And by the Eſtimates of the Charge of the Navy for the Year 1690, (as the ſaid Commiſſioners of Accounts certified upon the view of the Regiſters in the Navy Office) the ſame amounted to	1612976	00	00

Memorandum, The two laſt Articles agree nearly with an Account formerly tranſmitted to the Treaſury by the Commiſſioners of the Navy.

The Effective Pay of the Forces from the 5th *November*, 1688, to 31th *December* 1688, incluſive, being 56 days, as *per* Account of the Particulars, amounted to	164533	08	10
The Effective Pay of the Forces from 1ſt *January*, 1688, to 31th *December*, 1689, being one Year, *per* Account of the Particulars, amounted to	1580076	04	05
The Extraordinary Charge of the Army, *viz.* For the Train, General Officers, Levy-Money, Tranſports, Subſidies, Hoſpitals and Contingencies, from 5th *Novemb*, 1688, to 31th *December*, 1689, incluſive, may well be Eſtimated at	500000	00	00
The Effective Pay of the Forces from 31th *December*, 1689, to 31 *December*, 1690, incluſive, amounted (as *per* Account of the Particulars) to	1913384	06	07
And the Extraordinary Charge of the Army for that Year, is Eſtimated at	500000	00	00
So the whole Charge of the Navy and Forces in the ſaid time is	7467049	19	10

The Supplies which were Granted to Their Majeſties within the firſt Two Years, were theſe, *viz.*

THE preſent Aid, *Anno primo*, W. & M.
The firſt Poll, *eodem Anno.*
The firſt Aid of 12 *d. per libra*, *eodem Anno.*
The Aid of 2 *s. per libra*, in which there is an Appropriation of 400000 *l.* for Seamens Wages, Stores, and Victuals for the Navy, *eodem Anno.*
The Additional Aid of 12 *d. per libra*, *eodem Anno.*
The Review of the Poll, *eodem Anno.*
The 2d Poll, *Anno* 2°. *W & M.*
A Credit of 250000 *l.* on the $\frac{3}{4}$ths Temporary Exciſe, *eodem Anno.*
A Credit of 500000 *l.* on the $\frac{3}{4}$ths Cuſtoms, *eodem Anno.*

And it muſt be remembred, that as the ſaid Supplies were Granted without any Appropriations (except as aforeſaid) ſo the ſame, together with Their Majeſties Revenues were promiſcuouſly applied (as appears plainly by the Accounts) as well towards the Charge of the War, as of the Civil Government, and other Neceſſary Occaſions; ſo that a great part of the ſaid Supplies was iſſued to the Expence of the Civil Liſt; and on the other ſide, the much greateſt part of Their Majeſties Revenues was iſſued for the Service of the War: Wherefore to make a true Judgment of the Deficiencies for Land and Sea Services, in the Years 1689, and 1690, it became neceſſary to Collect from the Accounts of thoſe Times, not only all the Payments which were actually made for the ſaid Land and Sea Service (either within thoſe Years or afterwards) out of the ſaid Supplies, herein before enumerated, but alſo all the Payments for the like Services which were made between the 5th of *November*, 1688, and the laſt day of *December*, 1690, incluſive, out of Their Majeſties Revenues, or by any Loans or Credits thereupon; to the end ſuch an Account may be compared with the aforeſaid Charge incurred or become due, that ſo the difference between them (which was the real deficiency) might be known, and aſcertained.

The ſaid Account hath been carefully Extracted from the Books (where all the Particulars are clearly extant) and thereby it appears, That all the Moneys which were Furniſhed for Land and Sea Services out of the ſaid Supplies Granted in the Years 1689, and 1690, either within or after the end of thoſe Years, amounted to

	l.	s.	d.
	2791392	03	01

And all the Moneys which were Furniſhed for Land and Sea Services between the 5th of *November*, 1688, and the laſt of *December*, 1690, incluſive, out of Their Majeſties Revenues, or any Loans or Credits thereupon, amounted to

	2504716	18	08
In all	5296109	01	09

This Sum being taken out of the whole Charge which amounted to 7467049 *l.* 19 *s.* 10 *d.* the difference is 2170940 *l.* 18 *s.* 1 *d.* which plainly appears to be a Deficiency upon account of the War at the end of the Year 1690, and towards this there was never any ſubſequent Proviſion made, except of 500000 *l.* for Wages to Seamen, and 52777 *l.* for an Overplus to the Navy, which will be conſidered in their proper Places.

A Copy as delivered in to the Honourable Houſe of Commons, in the Year 1697.

Jo. Taylour.
Chr. Tilſon.

(B.) *A Com-*

(B.) *A Computation, that the Provision intended by the Parliament for the War in the Year* 1691. *was in* surplus. 77381 *l.* 3 *s.* 4 *d.* ¾.

VIZ.

	l.	s.	d.	l.	s.	d.
24. ON 10*th. Octob.* 1690. Voted for the Navy	1791695	01	06			
On 14*th. Decemb.* Voted for the Army and Ordnance	2294560	00	00			
				4086255	01	06
And the Supplies intended for the Year, 1691. were						
The double Excise for one Year which produced	611349	00	04¼			
The First 12 Months Aid which produced 1613747 *l.* 9 *s.* 1 *d.* whereof 61925 *l.* 14 *s.* 7 *d.* was paid for Interest, and the rest is	1551821	14	06			
By Loans on the Act for Imposition on *East-India* Goods, *&c.*	300550	09	10			
				4163636	04	10¾
By Loans on the Imposition on Wines, Vinegar, and Tobacco	700100	00	00			
By Loans on Two thirds of the Double 9 *d.* Excise, whereupon there was a Credit not exceeding a Million, and there was actually Borrowed	999815	00	2½			
So the Surplus as above is				77381	03	04¾

A Copy, as delivered in to the Honourable the House of Commons in the Year, 1697.

J. Taylour.
Chr. Tilson.

(C.) *A Com-*

A

(C.) *A Computation, that the Provision intended by Parliament for the War, in the Year* 1692. *was Deficient at leaſt* 230055 l. 2 s. 6¼ d.

		l.	s.	d.	l.	s.	d.
25.	ON 18 *Nov.* 1691. Voted for the Navy	1575890	—	—	3511677	16	3
	On 4 *January*, 1691. Voted for the Army, beſides 165000 *l.* expected from the Revenue of *Ireland*	1935787	16	3			
	Towards which the following Supplies were deſigned.						
	The Second 12 Months which produced 1613873 *l.* 2 *s.* 3 *d.* but 55030 *l.* 14 *s.* 4 *d.* was paid for the Intereſt, and the reſt is	1558842	7	11	3281622	13	8¾
	The Compliment of Exciſe which produced	381080	5	9¾			
	By the Quarterly Poll, and Loans thereupon, which were made good in the ſubſequent Year	1341700	—	—			
	So the Deficiency of this Years Proviſion appears to be	230055	2	6¼			

A Copy as Delivered into the Honourable Houſe of Commons in the Year 1697.

Jo. Taylour.
Chr. Tilſon.

(D.) *A Computation, that the Proviſion intended by Parliament for the War, in the Year* 1693. *was Deficient at leaſt* 545597 l. 13 s. 5 d. *viz.*

	l.	s.	d.	l.	s.	d.
26. ON 2 *Dec.* 1692. Voted for the Navy———	1926516	10	—	4017080	9	—
10 *ditto*, Voted for the Army	2090563	19	6			
Towards which the following Supplies were deſigned.						
By Loans on Firſt Aid of 4 *s. per Libra* 2000000 *l.* out of which taking 735391 *l.* 18 *s.* 5½ *d.* Transferred from the laſt Years Quarterly Poll, the Remainder for the Year 1693. was to be—	1264608	11	6½			
By Contributions for Annuities, which, with what was made good in the ſubſequent Year, amounted to———	1000000	—	—	3574608	1	6½
By Loans on the Additional Impoſitions granted for 4 years	510000	—	—			
By Loans on the Continued Impoſitions, and Joynt Stocks	500000	—	—			
By Review of the Firſt Quarterly Poll, made good in the ſubſequent Year———	300000	—	—			
So the Grants for this Year were Deficient—				442472	7	11½
And inſtead of Borrowing the ſaid Two Millions on the Firſt 4 *s.* Aid, by reaſon of the Low Produce thereof, there was Charged by Loans thereupon no more than 1896874 *l.* 14 *s.* 6½ *d.* The Compliment of Two Millions is———				103125	5	5½
In all———				545597	13	5

To this Sum ſhould be added the Loſs which the King Suſtained by the Talleys on the Additional Impoſitions, the remoteſt of which (from the Firſt Striking thereof) were Undervalued, in ſome meaſure, which cannot now be well Aſcertained.

A Copy as Delivered in to the Honourable Houſe of Commons in the Year 1697.

J. Taylour.
Chr. Tilſon.

(E.) *A Computation, ſhewing that the Proviſion intended by Parliament for the War in the Year, 1694. was Deficient at leaſt* 177530 *l.* 17 *s.* 08 *d.*

		l.	s.	d.	l.	s.	d.
27.	ON the 25th *Nov.* 1693. Voted for the Navy	2500000	—	—	5030581	08	11
	20 and 22 *Octo.* 1693. Voted for the Army	2530581	08	11			

Which was intended to be Supplied thus:

By Loans on the Second Aid of 4 *s. per Libr.*	1400000	—	—	5030581	08 11
By Contributions to Compleat the Firſt Million Act	118506	5	10		
By Contributions on the Lottery Act	1000000	—	—		
By Contributions on the Bank	1200000	—	—		
By Contributions on the Tonnage Annuities	300000	—	—		
By the Parchment Act	330000	—	—		
By the Second Quarterly Poll	650000	—	—		
By Licencing Coaches the Complement	32075	3	1		

But upon ſome of the ſaid Supplies, there proved to be the Deficiencies following, *Viz.*

By the Lottery Act (beſides the great Charge of Books, Tickets and of the Commiſſioners Salaries, which fell upon the Civil Liſt) there was allowed 14 *l. per Cent.* for prompt Payment, and Poundage to the Receivers, which latter ſunk the Million to 934485 *l.* 17 *s.* 5 *d.* neat, ſo the King loſt out of that Fund	65514	02	07	177530	17 08
There was allowed in this Year to the Earl of *Ranelagh* for loſs in Exchange, loſs by Guineas and Diſcount of Tallies as *per* Account	10447	03	07		
Memorandum, the ſeveral Rates of Diſcount allowed for prompt Payment of the 1200000 *l.* by the Bank before the utmoſt Days limitted, the Charge of the Commiſſioners, *&c.* fell on the Civil Liſt					
The Credit on the Parchment Act was leſſened by Transferring thereunto as many of the remoteſt Tallies, which the Firſt Aid of 4 *s. per Libr.* would not extend to Satisfie as amounted to	20863	11	1½		
There was borrowed on the Second Quarterly Poll no more then 569293 *l.* 19 *s.* 7 *d.*½ the Complement whereof to 650000 *l.* is	80706	—	4½		

The Intereſt of theſe Loans on the Poll at 6 *per Cent.* were born by the King out of the Civil Liſt.

Memorandum, in the ſaid Year the Parliament gave 500000 *l.* extraordinary, for Wages to Seamen, and 52777 *l.* overplus to the Navy in General.

Memorandum, alſo in this Year, there was great Sums paid for Levy Money, and raiſing of Additional Forces, but they were made Good by computing the Pay of thoſe Forces from the 1ſt of *January*, though they were raiſed ſome time afterward.

A Copy as Delivered in to the Honourable Houſe of Commons in the Year, 1697.

J. Taylour.

Chr. Tilſon.

(F.) Anno

(F.) Anno 1695. *Fonds granted for the War in that Year, with the Application thereof, and Computed Loſs thereupon.*

28. FOnds granted for the Warr, *Anno.* 1695. with the Application thereof, and computed Loſs thereupon.

	l.	s.	d.	l.	s.	d.
The Subſidy of Tonnage and Poundage for five Years, made a Credit at 5 *l.* 6 *l.* 7 *l.* and 8 *l.* *per cent.* for	1250000	00	00			
The third Aid of 4 *s.* *per l.* at 5 *per cent.* for	1800000	00	00			
The Sale of Reverſionary Annuities, at 6 *per cent.* for	618420	00	06	4883120	00	06
The Duty on Marriages, &c. at 8 *per cent.* for	650000	00	00			
The Duty on Coles, at 7 *per cent.* for	564700	00	00			
Whereof						
To the Navy, Voted 30*th.* *Novemb.* 1694.	2382712	00	00	4882712	00	00
To the Army, Voted 4*th.* *Decemb.* 1694.	2500000	00	00			
So there is a Surpluſage of				408	00	06

And it is to be Noted, that in the Year 1695. during the time of Iſſuing theſe Fonds, the Diſcounts of Tallies (as well as the Intereſt) were not conſiderable) but the Loans was made, either in Clipt Moneys (then Reduced to the loweſt Condition) or in Guineas at a very high Rate; and all Remittances Abroad, and Contracts at Home, were governed thereby.

As to the Remittances, it is well known, there was Paid in *Holland*, *Flanders*, *Cadiz* and *Hamborough*, no more than the Value of Thirteen or Fourteen Shillings for a Pound *Engliſh*, and though a good part of this loſs fell upon the *Bank*, yet His Majeſty in Juſtice towards the ſame, allowed them the Sum of 75000 *l.*

How much the King might ſuffer in other Payments abroad, or by Contracts at Home, in the ſaid Year, from the extream Diminution and Baſeneſs of the Coin, or by taking Guineas at Thirty Shillings apiece, cannot eaſily be Collected from the ſeveral Offices, or Computed: But if there be reckoned only 20 *l.* *per cent.* upon one Third Part of the Fonds of this Year for the Cauſes aforeſaid, it doth amount to — 325514 00 00

To which adding the ſaid — 75000 00 00

The whole is — 400514 00 00

A Copy as delivered in to the Honourable House of Commons in the Year, 1697.

J. Taylour.
Chr. Tilſon.

(G) *A Computation ſhewing that the Proviſion intended by Parliament for Carrying on the War*, Anno 1696. *is fallen ſhort at leaſt*—2078975—18—10½

29. ON the 6th of *December*, 1695. there was Voted for Sea Services 2500000 *l.* and on the 14th *ditto*, for Officers of the Marine Regiments 16972 *l.* and on the ſame day for Land Services 2507853 *l.* 19 *s.* 11 *d.* In all 5024853 *l.* 19 *s.* 11 *d.* which was Enacted (*prout pag.* 259 & 659.) to be ſupplied thus, *viz.* By Loans on the 4th 4 *s.* Aid 1417531 *l.* By Loans on the continued Impoſitions 1500000 *l.* By Contributions for Annuities 382469 *l.* And by Bills or Loans on the Salt Act, 1724000 *l.* In all 5024000 *l.* So the Grants came up to the Votes within——— l. s. d. 853-19-11

But the ſaid Total Sum intended for the War was diminiſhed in the ſeveral parts of it as follows, *viz.*

l.	s.	d.		
278760	—	—	Clipt Money lent on the ſaid 4 *s.* Aid was Recoyned, and produced but 139356-12-1¾ So there was a Deficiency thereupon of the Sum of 139403-7-10¼, towards which there was made good out of Loans on the Houſe Money (before that Duty was appropriated to another uſe) only 1115-4-6¾. So the Kings Supply is ſtill Deficient in this Particular———	138288- 3-3½
1138771	—	—	Talleys Levied on the ſaid 4 *s.* Aid, were worſe than Money, more or leſs, according to the Courſe upon the Regiſter, the neareſt being attended with a Diſcount at 10 *per Cent.* and the remoteſt expecting the Satisfaction only from the Deficiency Act, were ſubject to a Loſs as far as 49 *per Cent.* And by the moſt moderate Computation, there was a Loſs upon theſe Talleys of 25 *l. per Cent.* one with another amounting to———	284692-15 —
189717	—	—	Clipt Money lent on the ſaid Annuity Act was Recoyned, and produced but 98856 *l.* 13 *s.* 3¼ *d.* towards which there was made good out of Loans on the Houſe Money only 246-1-7¾. So the King's Supply is Deficient in this Particular———	90614- 5- 1
192752	—	—	Talleys Levied on the ſaid Annuity Act before the Transferring thereof to the ſubſequent Aid, were uſually ſold at a Diſcount of 25 *per Cent.* which comes to———	48188 — —
366585	—	—	Clipt Money lent on the ſaid continued Impoſitions was Recoyned, and produced but 190435-3-5; towards which there was made good out of Loans on the Houſe Money no more than 47-14-7. So that the King loſt by theſe Clipt Moneys———	176102 -2 —
2166585	—	—	Born forward———	738739 -5-3½

Brought

l.	s.	d.		l.	s.	d.
2166585	—	—	Brought forward—	738739	5	3½
1133415	—	—	Talleys Levied on the ſaid Continued Impoſitions, Granted for Five Years (with a preceding Debt to be firſt paid off) were Diſcounted at ſeveral Rates, from 25 *per Cent.* upwards, to 50 *per Cent.* and taking the Medium at 30 *l. per Cent.* theſe Talleys were worſe than Money by————	340024	10	0
272	14	8½	Was Lent on the Salt Act, in Clipt Money, of which the Deficiency is not here Reckoned, becauſe it was made good out of other Money————	—	—	—
1500	0	0	Was Lent on the ſame, in New Money, the Deficiency, *nil.*————	—	—	—
732227	6	10	In Talleys on the Salt Act were delivered to the Victuallers, whereof 636719 *l.* 8 *s.* 6½ *d.* was to Clear their Debts excluſive of a Diſcount of 15 *l. per Cent.* allowed thereupon, which amounted to————	95507	18	3½
222000	0	0	In Talleys on Salt Act paid to the Ordnance, for which a like Diſcount of 15 *per Cent.* was allowed to the Creditors, which amounted to————	33300	—	—
767999	18	5½	Reſidue of the Salt Talleys were Iſſued to Creditors in ſeveral Offices, who were Neceſſitated to take the ſame at *Par*, but they had a high Price for their Goods, which has ſerved to Augment the Debt in the ſeveral Offices; the Diſcount of the Talleys of this kind was from 30 *l.* to 55 *l. per Cent.* and reckoning that the King loſt by them, only the loweſt Rate of Diſcount, it amounts to————	230399	19	5
5024000	0	0		1437971	13	0

Beſides the ſaid Sum of 1437971 *l.* 13 *s.* 0 *d.* which was loſt upon the Proper Fonds of the Year 1696. there happened a further Loſs to His Majeſty by Recoyning 109084 *l.* part of the Clipt Moneys which had been formerly Impreſted to the Treaſurer of the Navy for Wages, and Remained in his Hands, when the Seamen utterly refuſed to take any more Clipt Money; whereupon it was brought back to the Exchequer to be Recoyned, but Produced no more than—— 56628–11–0¼

Whereof 79 *l.* 6 *s.* 0 *d.* ¾ was made good out of Loans on the Houſe Duty, and the remaining Loſs is———— 52376–2–11

And the Sum of 13500 *l.* in Clipt Money, which had been Impreſt to the Forces, was alſo Returned, and upon Recoyning produced but 6491 *l.* 16 *s.* 8 *d.* ¾ ſo the Loſs to the King thereupon is———— 7008–3–3¼

Born forward———1497355–19–2¼

	l.	s.	d.
Brought forward———	1497355	19	2½

Memorandum, The Sum Voted for the Victuallers out of the Fonds for the Year 1696. amounted to 520000 *l.* whereof they Received out of the ſaid Fonds (other than Loans on the Salt Act) 464900 *l.* 11 *s.* 1 *d.* ½ ſo that taking the Complement to 520000 *l.* from the ſaid 732227 *l.* 6 *s.* 10 *d.* Talleys on the Salt Act, and alſo deducting out of the ſame the aforeſaid Sum of 95507 *l.* 18 *s.* 3 *d.* ½ already Charged for the Diſcount of 15 *per Cent.* the remainder appears to be an Extraordinary Expence in that Office, which fell upon the Kings Supplies of this Year, and amounts to——— 581619 19 8

Total of all the ſaid Sums is——— 2078975 18 10¼

A Copy as delivered in to the Honourable Houſe of Commons in the Year 1697.

J. Taylour.

(H.) A

(H.) *A Computation, ſhewing that the Proviſion intended by the Honourable Houſe of Commons for Carrying on the War in the Year, 1697. is fallen Short at leaſt 742769 l. 3 s. 8 d.* ½

30. ON the 4th of *November*, 1696. there were Voted for the Marine Services 2372197 *l.* and for the Land Service 2507881 *l.* 19 *s.* 11 *d.* In both 4880078 *l.* 19 *s.* 11 *d.* towards which, there was Enacted as follows, *viz.* On the 3 *s. per Libra* by Loans 1110371 *l.* 16 *s.* 2 *d.* ½ On the Capitation by Exchequer Bills 1500000 *l.* On the Malt Duty by Tickets 885000 *l.* And on the Tonnage and Poundage and 12 *d. per Libra* by Bills 1200000 *l.* In all 4695371 *l.* 16 *s.* 2 *d.* ½ So the Appropriations for the War in the ſaid Year (as appears Pag. 450 and 523) were Defective —— 184707 03 8½

l.	s.	d.		l.
33834	18	02	Was lent in new Money with a Diſcount of 10 *l. per Cent.* amounting to	3383
80027	00	11	In hammered Money at 5 *s.* 8 *d.* an Ounce loſt on Recoyning ——	9518
25040	18	10	In Bank Bills, when their Diſcount was at 15 *l. per Cent.* amounting to	3756
971468	18	3½	In Tallies bearing a like Diſcount one with another amounting to	145720
1110371	16	2½	In all ——	162377 00 00

There was a loſs on the ſaid 1110371 *l.* 16 *s.* 2 *d.* ½ charged on the Third Aid thus,

On the ſaid Exchequer Bills amounting to 2700000 *l.* there is born a Charge of 10 *l. per Cent.* for the firſt Subſcription, amounting to 43435 *l.* (beſides the premium due for the ſubſequent Subſcriptions not yet ſatisfied) and the ſaid Bills having always been attended with a Diſcount, which may very reaſonably be Reduced by a Medium to 6 *l. per Cent.* the King has ſuſtained ſo much at leaſt in the Remittances for the ſubſiſtence of the Army abroad, and in all Emptions and Contracts whatſoever, whereunto the ſaid Bills have been Applied, and this Diſcount being computed only upon a Moiety of the ſaid Bills doth amount to 81000 *l.* in both. —— 124435 00 00

There hath been paid out of the ſaid Exchequer Bills to the Mint, purſuant to a proviſo. Pag. 154. —— 50000 00 00

As to the Tickets for 885000 *l.* on the Malt Act, the Value thereof is different according to the courſe of Payment determined by Lots, the loſs which the King ſuffers in his Supplies, when they are applied to Remittances, or ſold to raiſe Money for any other Uſe, may by a Medium be reduced to 25 *l. per Cent.* and conſequently the Loſs thereupon is. 221250 00 00

In all 742769 3 8½

A Copy as Delivered into the Honourable Houſe of Commons in the Year, 1697.

J. Taylour.

Chr. Tilſon.

(N° 3.) *An*

(N° 3.) *An Account of all Moneys that have been Iſſued out of the* 25 l. per Cent. *on* French *Goods, Granted* 7° & 8° W. *to Uſes Eſteemed part of the Civil Liſt,* viz.

	l.	s.	d.
31. TO the Earl of *Bradford*, Cofferer of the late King's Houſhold.	1100	—	—
To *Thomas Lloyd*, Eſq; Pay-maſter of the Works.	490	15	2
To Mr. *Henning* for the Gardens.	400	—	—
To Mr. *Creſſet*, Envoy to the Houſes of *Brunſwick* and *Lunenburgh*, on his Ordinary and Extraordinary Allowances.	1491	15	6
To the Lord *Paget*, Ambaſſador Extraordinary to the Grand Seignior, for Charges on Mediating the Peace between the Emperor and the *Turks*.	3125	—	—
To Mr. *Scryer*, Secretary to the Ambaſſy for his Journey from *Turkey* to *England*, and bringing the Concluſion of the Peace.	200	—	—
To the Town of *Hampton* for the Poor there.	50	—	—
To *Robert Philips*, Eſq; as His Majeſties Royal Bounty.	100	—	—
To Mr. *Walker*, Mr. *Morriſon* and Mr. *Jones*, Clerks, for their reſpective Paſſages to the Plantations, 20 *l.* each.	60	—	—
To the *French* Proteſtants.	15000	—	—
To the Earl of *Portland* for the late Kings Privy Purſe.	3171	5	4
To *William Lowndes*, Eſq; for ſecret Service.	716	6	4½
To Mr. *Nicholas Baker*, for Charges of Law Suits	484	15	½
To *Bernard Granville*, Eſq; for the Rent of *Mote* Park.	450	—	—
To *Francis Cornett*, Eſq; for the late Kings particular Service without Account, part of 12300 *l.* reſt paid out of Hereditary and Temporary Exciſe.	8300	—	—
To the Lord *Fairfax* on his Allowance in lieu of *Virginia* Quit Rents.	600	—	—
	35739	17	5

All which Payments appear to have been made before the 31th *March*, 1700.

J. Taylour.
Chr. Tilſon.

(N° 4.) An

(N° 4.) An Account of all the Moneys that have been Iſſued out of the 22 *d. per* Pound Weight on *India* Wrought Silks, to Uſes eſteemed part of the Civil Liſt.

32. *An Account of all the Moneys that have been Iſſued out of the* 22d. per *Pound Weight on* India *Wrought Silks, Granted* 9 & 10 *W. to Uſes eſteemed part of the Civil Liſt.*

	l.	s.	d.
TO the Dutcheſs of *Grafton* on her Penſion——	750	—	—
To *William Lowndes* Eſq; for Secret Services—	34	8	7
	784	8	7

Both which Sums were Iſſued before the 25th of *December*, 1699.

J. Taylour.
Chr. Tilſon.

(N°. 5.) *An Account of the Uſes to which the Monies ariſen by Seizures between* Michaelmas, 1689. *and* Chriſtmas, 1699. *being ten Years and a Quarter have been Applied,* viz.

		l.	s.	d.	l.	s.	d.
Publick Services.	33. To Lord *Falkland* Treaſurer of the Navy upon Account	30	—	10½			
	To Earl *Ranelagh* Paymaſter of the Forces upon Account	1285	01	04¼			
	To the Paymaſter of the Forces employed in *Ireland* upon Account	525	19	10½			
	To *Charles Bertie* Eſq; Treaſurer of the Ordinance upon Account	40			1881	2	1¼
Fees and Sallaries.	To Chancellor of the Exchequer for the time being,	1405	12	—			
	To Deputy Chamberlain for Locking up Treaſure	113	11	04			
	To Auditor of the Receipt for the time being	3433	05	02			
	To Clerk of the Pells for the time being	1823	19	09½			
	To Four Tellers of the Receipt for the time being,	758	01	04			
	To two Chamberlains of the Exchequer for the time being	521	13	04			
	To two Deputy Chamberlains for ſtriking Talleys	381	18	02			
	To Auditor of the Receipts two Clerks in the Talley Court for the time being	297	11	—½			
	To the Clerk of the Pells, Clerk there for the time being	25	—	—			
	To the Grooms of the Receipt for the time being	8	—	—			
	To two Deputy Chamberlains for joyning Talleys for the time being	135	—	—			
	To four Meſſengers of the Receipt for the time being,	530	05	08			
	To the Uſher of the Receipt for the time being	26	13	04			
	To the Comptroller of the Pipe	250	—	—			
	To the Secondaries in the Pipe Office	104	16	08			
	To the Secondaries in the Kings Remembrancers Office	82	—	—			
	To the Warden of *Waltham* Foreſt for himſelf and ſeveral Officers	233	10	—			
	To the Clerk of the Pipe	735	14	04¼			
	To the Juſtice in Eyre, Trent North	77	13	02¼			
	To Meſſenger attending the Chancellor of the Exchequer for the time being	118	08	—			
	To *Rudolph Kein* Cloſet Keeper to the King	250	—	—			
	To the Curſitor Baron for the time being	793	—	—			
	To *Richard Hutchinſon* late Solicitor for the Cuſtoms, an Additional Salary	600	—	—			
	To the Clerk of the Foreign Eſtreats	414	16	8			
	To the Foreign Appoſer	290	—	—			
	To the Clerk of the Nitchells	105	—	—			
	To the Clerk of the Eſtreats in the Common Pleas	135	—	—			
	To the Clerk and Miniſters of the Receipt of Exchequer	296	16	03½			
	To the Porter at the Exchequer Gate	21	19	01			
	To the Clerk of the Pleas in the Exchequer	84	—	—			
	Born forward	14053	5	5	1881	2	2¼

Adhuc

			l.	s.	d.	l.	s.	d.
		Brought forward	14053	5	5	3881	2	1½
Adhuc Fees and Salaries.	To the Keepers of *Greenwich* Park		77	6				
	To Mr. *Maugrige*, Drum Major		28	14	11			
	To the late Speaker of the Houſe of Commons		1581	5				
	To the Agents for Taxes, their Clerk and Meſſenger		3011					
	To the Commiſſioners of Accounts		100	12				
	To the Poet Laureat		71	5				
	To the Hiſtoriographer Royal		150					
	To the Serjeant at Arms attending the Houſe of Peers		27	6	6½			
	To the Treaſurers Remembrancer		336	17	11½			
	To *Richard Welbeck*, Stable-Keeper at *Reading*		15	4				
	To the Maſters in Chancery		550					
	To *Andrew Laurence*, Surveyor of the Ways		118	12	6			
	To the Secondaries in the Treaſurers Remembrancers Office, and Clerks there		141	4	8			
	To Mr. *Beaubiſſon*, Maſter of the Bows to His Majeſty		58	5				
	To the Auditors of the Impreſts		466	13	4			
	To *John Burrard*, late Riding Foreſter in *New Foreſt*		13	13	9			
	To *Walter Laycock*, Surveyor of the Woods *Trent* North		62	10				
	To Lord *Raby*, one of the Grooms of the Bed-Chamber		56					
	To *Hatton Compton* another		109					
	To Four Clerks of the Privy Council		200					
Bounties.	To ſeveral Chaplains for their Paſſage to the Plantations		180					
	To *William Cotton* Mariner		561	16	10			
	To Colonel *John Dean*		470					
	To *Charles Villers* Eſq;		1090					
	To *Thomas Woodcock* Eſq;		1000					
	To Mrs. *Kinſton*		50					
	To *Mary Davis*		700					
	To *James Grey*		300					
	To *Oloff Hill*		2000					
	To *Hillary Renue*		678	17	10			
	To *Baldwyn Leighton*		100					
	To Lord *Mordington*		297	8				
	To *Thomas Offlee*		44					
	To *Richard Hoſier*		1773	10				
	To *Andrew Stacy*		71	16	6			
	To *Henry Killegrew*		300					
	To *Bernard Granville* Eſq;		25					
	To Colonel *Henry Purcell*		40					
		Born forward	30806	5	10¾	1881	2	1½

Adhuc

		l.	s.	d.	l.	s.	d.
Adhuc	Born forward	30806	5	10¾	1881	2	1¼
Bounties.	To *John Dwyre*	13	—	—			
	To *John Whittle*	6	—	—			
	To *Edward* Viſcount *Corubury*	660	—	—			
	To *John Chriſtmas*	60	—	—			
	To *William Fanſhaw*	52	—	—			
	To Dame *Ann Laton*	100	—	—			
	To Mr. *Addirſon*	200	—	—			
	To the Lady *Katherine Darnley*	1	3	3¼			
	To Mr. *D'Liſle*	419	12	—			
	To the Lady *Mordaunt*	113	6	8			
	To Mr. *Roach*	20	—	—			
Penſions	To *Lodowick Bray*	18	10	—			
and	To the Poor of ſeveral Pariſhes	274	9	3¼			
Annuities.	To Sir *John Cotton*	10	13	4			
	To the Treaſurer of *Chriſt*'s Hoſpital	370	10	—			
	To the Lady *Margarets* Profeſſor at *Oxford*	33	6	8			
	To the *French* Miniſters in the *Savoy*	120	—	—			
	To Sir *William Killegrew*	250	—	—			
	To *Solomon Foubert*	120	5	4			
	To Sir *Samuel Moreland*	100	—	—			
	To Mrs. *Browning*	60	—	—			
Contin-	To the Uſher of the Court of Exchequer						
gencies.	on his Liberate	4645	17	5¼			
	To the Meſſengers of the Receipts for						
	Riding Charges	2035	12	9¾			
	To the Meſſengers attending the Treaſury						
	for *ditto*	220	7	7¼			
	To the Governor of the Tower for Dyet of						
	Priſoners	178	13	4			
	To the Uſher of the Receipt on his Liberate	3057	17	11¼			
	For Neceſſaries for the Treaſury Chambers	525	—	—			
	To ſeveral Perſons for Apprehending of						
	Highway-men	524	2	9			
	To *Henry Pelham* Eſq; for his Service for						
	Securing a Seizure	1300	—	—			
	To Mrs. *Eliz. Caldwell* for Conveying						
	Gunpowder to *Inniskilling*	200	—	—			
	To the Warden of the Mint for Proſecu-						
	ting Clippers	600	—	—			
	To Officers and Clerks of the Tally-Court						
	for Striking Talleys, without Fees	1892	7	4			
	To the Meſſengers of the Court of Ex-						
	chequer for Riding Charges	1850	—	9¼			
	To Mr. *Cauthorpe* and Mr. *Rands*, ſurplus						
	on their Accounts, for 2*s.* and Additional						
	12*d.*	1000	—	—			
	To *William Carter* for Preventing the Ex-						
	portation of Wooll	199	18	16			
	To *Thomas Pelham* Eſq; for Clearing *New*						
	Haven Harbour	300	—	—			
	To *Henry Baker* and others for Law Suits	5618	2	1			
	Born forward	58470	5	5½	1881	2	1¼

Adhuc

		l.	s.	d.	l.	s.	d.
	Brought forward	58470	5	5½	1881	2	1¼
Adhuc Contingencies.	To Serjeant *Topham* for Neceſſaries for the Houſe of Commons	50	—	—			
	To the Door-keepers of the Houſe of Lords	49	18	—			
	To *Tho. Fowler* for his Charge in *France*, whilſt a Priſoner there	47	—	—			
	To *Henry Seager*, for the Charge of the Pix Feaſt	154	9	6			
	To the Pages of the Bedchamber for waſhing Sheets	72	—	—			
	To the Agents of Taxes for Incidents	237	11	1			
	To *Philip Middleton* for diſcovering Pirats	16	3	6			
	To *Fran. Pilchard* for Seizing of Wooll	40	—	—			
	To Dame *Mary Kirk* for the Rent of her Houſe	100	—	—			
	To *Derrick Stork* for a Moiety of a Seizure	92	10	—			
	For Rewards to Receivers of Taxes	383	5	8			
Other Services not reducible to the aforegoing Heads.	To *William Jephſon*, late Secretary of the Treaſury, for Secret Services	47	11	—			
	To *Henry Guy* Eſq; the like	4965	15	1¾			
	To *William Lowndes* Eſq; the preſent Secretary there, for *ditto*	10950	17	8			
	To the Secretaries of State for the time being for Secret Services	55	9	5½			
	To the Treaſurer of the Chamber, upon Account	1335	15	9½			
	To *Charles Shales*, His Majeſties Goldſmith, for Plate	2354	3	4			
	To the Paymaſter of His Majeſties Works upon Account	359	16	3½			
	To *Philip Riley* for Works in ſeveral Parks	50	—	—			
	To the Maſter of the great Wardrobe upon Account	573	3	1			
	To Monſieur *Braguiere*	1000	—	—			
	For Principal and Intereſt on Exchequer Bills iſſued on the Salt Act	62	13	2½			
	To the late Maſter and Worker of the Mint upon Account	2053	6	8			
	To *Hugh Broughton*, Conſul at *Venice*	300	—	—			
	By Loſs upon Recoyning 5471-3-1 in Old Money, the ſame produced in New Money but 3475-8. So the Difference is	1995	15	1			
					85817	9	11¼
					87698	2	½

J. Taylour.
Chriſ. Tilſon.

Brought forward			
To Serjeant Taylour for Necessaries for the Contingencies. House of Commons	50	—	—
To the Door-keepers of the House of Lords— To The Bowler for his Charge in Prance, whilst a Prisoner there	47	7	—
To Henry Seager, for the Charge of the Pix Fetch	154	9	6
To the Pages of the Bedchamber for watching Sheets	72	—	—
To the Agents of Taxes for Incidents	827	11	3
To Philip Middleton for discovering Parts—	10	3	6
To Ward Pickard for Seizing of Wooll—	40	—	—
To Dame Mary Airk for the Rent of her House	100	—	—
To Derrick Sturk for a Moiety of a Seizure—	92	10	—
For Rewards to Receivers of Taxes	383	5	8
Other Services not reducible to the aforegoing Heads. To William Peeble, late Secretary of the Treasury, for Secret Services	47	11	—
To Henry Guy Esq. the like	4905	15	1½
To William Lowndes Esq; the present Secretary there, for ditto	1092½	17	8
To the Secretaries of State for the time being for Secret Services	55	9	5½
To the Treasurer of the Chamber, upon Account	1335	15	9½
To Charles Shales, His Majesties Goldsmith, for Plate	2374	3	4
To the Paymaster of His Majesties Works upon Account	859	16	3½
To Philip Riley for Works in several Parks—	50	—	—
To the Master of the great Wardrobe upon Account	273	3	1
To Monsieur Bruyere	1000	—	—
For Principal and Interest on Exchequer Bills issued on the Salt Act	62	13	2½
To the late Master and Worker of the Mint upon Account	2073	6	8
To Hugh Brougham, Comptl at Venice—	300	—	—
By Lots upon Recoining 1471—3—1 in Old Money, the same produced in New Money but 1475—8. So the Difference is—	1995	15	1
	87817	9	11¼
	87698	3	¼

J. Taylour.
Chas. Tilson.

Civil List, to the Un...

From 5 November, 1688, to Midsummer, 1690.

Customs, to wit, the Subsidy of Tonnage and Poundage
Loans thereupon
Out of ½ Cust.
Hereditary and Temporary Excise
Loans thereupon
Letter Money
Small Branches and Casualties
Loans thereupon, to wit, on the Crown

From Midsummer, 1690, to Midsummer, 1691.

Customs, to wit, the Subsidy of Tonnage and Poundage
Loans thereupon
Hereditary and Temporary Excise
Loans thereupon
Letter Money
Loans thereupon
Small Branches and Casualties

From Midsummer, 1691, to Michaelmas, 1691.

Customs, to wit, the Subsidy of Tonnage and Poundage
Loans thereupon
Small Branches and Casualties

From *Michaelmas*, 1691, to *Michaelmas*, 1692.

Customs, to wit, the Subsidy of Tonnage and Poundage
Loans thereupon
Hereditary and Temporary Excise
Loans thereupon
Letter Money
Small Branches and Casualties

From *Michaelmas*, 1692, to *Michaelmas*, 1693.

Loans on Customs
Loans on Hereditary and Temporary Excise

From *Michaelmas*, 1693, to *Michaelmas*, 1694.

Small Branches and Casualties
Loans on Customs
Loans on Hereditary and Temporary Excise

From *Michaelmas*, 1694, to *Michaelmas*, 1695.

Customs due *Anno* 1694.
Loans on Hereditary and Temporary Excise

From *Michaelmas*, 1695, to *Michaelmas*, 1696.

Loans on the Duties on Low Wines and Spirits
515000 *l.* Appropriated for the Civil List

From *Michaelmas*, 1696, to *Michaelmas*, 1697.

Seizures
Four and a half per Cent.
Rents
Fines, Leases
Land Revenue

From *Michaelmas*, 1697, to *Michaelmas*, ...

Small Branches and Casualties
Letter Money

From which time no further Sums have been ... of the Civil List Fonds to the use of the War, ... Surplus of the said Fonds ... ended 25 *December*, 1701 ... the Hereditary and Temporary Excise ... borrowed for the Service of the Year, 1701.

(N° 6.) An Account of the Sums issued out of the E Civil List, to the Use of the War, during t

	To the Navy.			Ordnan	
34.					
From 5 *November*, 1688. to 30 *June*, 1690.	l.	s.	d.	l.	s
Out of: Customs, to wit, the Subsidy of Tonnage and Poundage	208177	9	7	41157	
Loans thereupon *ultra* 500000 *l.* Credit *per* Parliament, Out of ¾ Cust.	30000	—	—	2000	—
Hereditary and Temporary Excise	84276	13	2¾	31471	
Loans thereupon, *ultra* 250000 *l.* Credit by Parliament	66997	18	3	11302	—
Letter Money	5800	11	1	7007	1
Small Branches and Casualties	11384	14	6½	2549	1
Loans thereupon, to wit, on Revenue *Cornwall*	—	—	—	—	—
From Midsummer, 1690. to Midsummer, 1691.					
Out of: Customs, to wit, the Subsidy of Tonnage and Poundage	14767	11	3	27585	
Loans thereupon	2000	—	—	1941	1
Hereditary and Temporary Excise	74459	12	7½	942	
Loans thereupon	9301	11	7	11300	—
Letter Money	147	4	6	1863	1
Loans thereupon	—	—	—	4000	—
Small Branches and Casualties	335	15	11	517	
From Midsummer, 1691. to *Michaelmas*, 1691.					
Out of: Customs, to wit, the Subsidy of Tonnage and Poundage	—	—	—	—	—
Letter Money	—	—	—	1487	
Small Branches and Casualties	—	—	—	12	1
From *Michaelmas*, 1691. to *Michaelmas*, 1692.					
Out of: Customs, to wit, the Subsidy of Tonnage and Poundage	6185	1	9	1500	—
Loans thereupon	30135	—	—	10183	
Hereditary and Temporary Excise	—	—	—	1019	1
Loans thereupon	2000	—	—	—	—
Letter Money	—	—	—	251	1
Small Branches and Casualties	5300	—	—	200	—
From *Michaelmas*, 1692. to *Michaelmas*, 1693.					
Out of: Loans on Customs	9000	—	—	50400	—
Loans on Hereditary and Temporary Excise	2000	—	—	—	—
From *Michaelmas*, 1693. to *Michaelmas*, 1694.					
Out of: Small Branches and Casualties	—	4	—	—	—
Loans on Customs	—	—	—	—	—
Loans on Hereditary and Temporary Excise	12000	—	—	—	—
From *Michaelmas*, 1694. to *Michaelmas*, 1695.					
Out of: Customs due, *Anno* 1688.	630	—	—	—	—
Loans on Hereditary and Temporary Excise	13472	1	5	—	—
From *Michaelmas*, 1695. to *Michaelmas* 1696.					
Out of: Loans on the Duties on Low Wines and Sweets, part of 515000 *l.* Appropriated for the Civil List, *Anno* 1696.	—	—	—	—	—
From *Michaelmas*, 1696. to *Michaelmas*, 1697.					
Out of: Seizures	—	—	—	—	—
Four and a half *per Cent.*	—	—	—	—	—
Rents on Grants	—	—	—	—	—
Fines, Leases	—	—	—	—	—
Land Revenue	—	—	—	—	—
From *Michaelmas*, 1667. to *Michaelmas*, 1698.					
Out of: Small Branches and Casualties	—	14	9	—	—
Letter Money	—	—	—	—	—
	588372	4	5¼	208693	

From which time no further Sums have been issued out of Civil List Fonds to the use of the War, other than the Surplus of the said Fonds, above 700000 *l.* for the Year ended 25 *December*, 1701. And 3700 *l. per* Week out of the Hereditary and Temporary Excise, towards 820000 *l.* borrowed for the Service of the Year, 1701.

)

he Exciſe, Cuſtoms, and other Branches of the ng the late Reign. *Viz.*

Ordnance.			Earl of *Ranelagh* for the Forces.			Reducing *Ireland.*			Particular Totals.			General Totals.		
l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
1157	4	8½	142855	10	5	30646	15	8	422837	—	4½			
2000	—	—	14835	11	10	388	1	6½	47223	13	4½			
1471	9	2½	352143	15	10¾	73299	13	½	541191	11	4½	1437646	1	—
1302	—	—	178442	15	3	44890	13	9	301633	7	3			
7007	19	11	23902	8	8	19568	3	9	56279	3	5			
2549	18	11½	47562	3	—	5684	8	8½	67181	5	2½			
—	—	—	—	—	—	1300	—	—	1300	—	—			
7585	2	1½	63523	16	1¾	4916	15	3½	110793	4	9¾			
1941	16	6½	15769	11	1½	288	12	4	20000	—	—			
942	8	6	21567	15	3½	4548	4	6¼	111518	—	11¼			
1300	—	—	46278	7	8	74828	15	7	141708	14	10	426150	9	9¼
1863	16	1	11533	9	11¼	463	11	11	14008	2	5¼			
4000	—	—	2100	—	—	6500	—	—	12600	—	—			
517	7	2	8455	15	6	6213	8	2	15522	6	9			
—	—	—	7537	18	8	1507	1	4	9045	—	—			
1487	9	5½	3726	—	5	3217	18	9½	8431	8	8	19326	12	—
12	10	6½	1083	15	1½	753	17	8	1850	3	4			
1500	—	—	8762	—	7¾	6070	—	7½	22517	3	¼			
0183	1	—	111211	3	7	171154	2	6½	322683	7	1½			
1019	10	10½	450	—	—	470	—	—	1939	10	10½	467791	16	¼
—	—	—	79651	2	7	21390	—	—	103341	2	7			
251	10	2	1464	13	—	4193	16	7	5909	19	9			
200	—	—	1903	10	2¼	3997	2	5¾	11400	12	8			
0400	—	—	193756	15	3	94007	17	11	347164	13	2	396305	5	11
—	—	—	46540	12	9	600	—	—	49140	12	9			
—	—	—	—	—	—	—	—	—	—	4	—			
—	—	—	—	—	—	510	—	—	510	—	—	61807	14	7
—	—	—	47808	—	7	1489	10	—	61297	10	7			
—	—	—	—	—	—	—	—	—	630	—	—	14102	1	5
—	—	—	—	—	—	—	—	—	13472	1	5			
—	—	—	20000	—	—	—	—	—	—	—	—	20000	—	—
—	—	—	938	8	½	—	—	—	938	8	½			
—	—	—	2000	—	—	—	—	—	2000	—	—			
—	—	—	2	8	1½	—	—	—	2	8	1½	2947	2	5
—	—	—	—	8	8	—	—	—	—	8	8			
—	—	—	5	17	7	—	—	—	5	17	7			
—	—	—	2	16	8	—	—	—	3	11	5	303	11	5
—	—	—	300	—	—	—	—	—	300	—	—			
08693	5	3	1466416	12	7¼	582898	12	2½	2846380	14	6½	2846380	14	6½

Jo. Taylour.
Chr. Tilſon.

(N° 6.)

An Account of the Sums ifſued out of the Civil Liſt, to the Life of the War, during

	Tothe Navy.		
	£.	s.	d.
	208277	9	7
	3000	—	—
	8427	13	3½
	6997	18	3
	5800	11	1
	1178	14	6½
	—	—	—
	14763	11	3
	2000	—	—
	7445	12	7½
	9302	11	7
	147	4	6
	—	—	—
	535	15	11
	—	—	—
	—	—	—
	—	—	—
	6181	1	9
	2013	—	—
	—	—	—
	—	—	—
	3200	—	—
	—	—	—
	—	—	—
	—

35. *Late Agents for Taxes Anſwer, to the Right Honourable the Lords Committees.*

To the Right Honourable the Lords Committees appointed to Conſider of the Obſervations in the Book of Accounts, Deliver'd into the Houſe of Peers.

The Humble Anſwer of the Late Agents for Taxes, to the ſaid Obſervations.

The Firſt and Second Paragraphs, are as follows:

THAT there has not been due Care taken in the Collecting and ſpeedy Paying into the Exchequer, the Taxes granted by Parliament, ſome part of them having been ſeveral Months and Years, in Arrear; and divers Receivers in ſuch intermediate Time having fail'd with conſiderable Sums in their hands, to the great Damage of the Publick.

And here the Commiſſioners, cannot but take Notice of the great Remiſſneſs of the Office of Agents for Taxes, erected as a Check upon the ſeveral Collectors and Receivers, the buſineſs of which it is, to take Care that their Returns be made in due Time as the Several Acts direct: from whence it appears, that however Reaſonable the Inſtitution of this Office might be, yet in the Execution of it, there has been little or no Benefit to the Publick.

To which ſaid Paragraphs,

The ſaid Agents humbly Anſwer, That they Conceive, they have been ſo far from not having taken due Care in the ſpeedy Paying into the Exchequer, the ſeveral Taxes granted by Parliament under their Care, that they humbly hope the contrary will Appear to your Lordſhips from the following Reaſons.

Firſt, That the ſaid Agents have been ſo Solicitous in getting the Taxes early and punctually Paid into the Exchequer, and ſo careful in examining, and approving the ſeveral Securities of the Reſpective Receivers, That of about Twenty four Millions granted ſince His late Majeſties Acceſſion to the Crown, there will not be loſt to the Publick in all probability 15000 *l.* as may appear by the Account hereunto annexed, which contains all the Arrears to this Time under our Care.

Secondly, That the reſpective Receivers now in Being, have paid in all the Money due from them to the laſt Year.

The Third Paragraph is as follows:

And the Commiſſioners muſt here further Obſerve, that whereas by an Act paſſed in the 10th and 11th Year of His late Majeſty, no Receivers who had not paſſed his Accounts before the time in the ſaid Act limitted, was capable of continuing in that Imployment; to evade this Act, the Lords Commiſſioners of the Treaſury, permitted Sir *Thomas Cuddon*, then Receiver for *Middleſex*, *London* and *Weſtminſter*, of the Capitation Tax granted in 1697. to paſs a Caſh Account, tho' there was at that time 2002 *l. Inſuper*, and not return'd into the Pipe for Proceſs to Iſſue out, till after a Precept was ſent from the Commiſſioners for an Account of all *Supers* ſtanding out.

That as to the foregoing Paragraph, We humbly Conceive it doth not Affect the ſaid Agents, for that the Appointing of Receivers, and Admitting Sir *Thomas Cuddon* to paſs a Caſh Account upon Oath, was a Matter entirely in the Power of the then Lords Commiſſioners of the Treaſury, who Admitted him ſo to do, not in any wiſe to Evade the ſaid Act of Parliament, but from an abſolute Neceſſity, there being no Duplicates return'd whereby he cou'd be any other way charg'd.

That as to the *Inſuper* of 2002 *l.* it was never in our Power to have put that in Proceſs, for until *March*, 1701. the Account was not paſſed, occaſion'd for a conſiderable Time for want of Duplicates, after which the Account containing Two hundred twenty one Double Skins of Parchment, remain'd with Auditor *Aldworth* for about a Years time, and was near finiſh'd, at which time Auditor *Aldworth* died, and then all was to begin again with the ſucceeding Auditor; and the Executors of the ſaid *Aldworth*, refus'd, for near a whole Years time, to Deliver up to the ſaid ſucceeding Auditor the neceſſary Duplicates for to begin the ſaid Account, tho' often preſſed thereto by us, as likewiſe, at our Inſtance by the then Lords of the Treaſury, yet all this time there was no loſs to the Publick, the Receiver having anſwer'd all the Money in his hands.

The Fourth Paragraph,

That the Commiſſioners having Information of ſome Frauds and Abuſes committed either by the Collectors, or Receivers of the Taxes in the County of *Devon*, ſent One impowered by them, to inquire into the ſame in a ſmall Part of that County, who has made them the following Report.

That the Acquittances given by the Receivers to the Collectors, exceed the Exchequer Duplicates, in the following Particulars, *Viz.*

	l.	s.	d.		l.	s.	d.
The Firſt 4 *s.* Aid in 1693—	140	15	00	The Land Tax and Subſidies in 1697—	259	08	10¾
The Second 4 *s.* Aid in 1694-	223	03	09	The Quarterly Poll in 1698 — — — — —	30	06	00
The Third 4 *s.* Aid in 1695-	42	03	09	Duties on Marriages, *&c.* in the Years, 1696, 1697 and 1698 — — — — —	117	17	00
The Fourth 4 *s.* Aid in 1696-	213	06	11¼				

Theſe Inſtances upon an Examination confin'd to a little Part of one County, make it probable to the Commiſſioners, that greater Frauds and Abuſes of this kind have been Committed, and more Diſcoveries would have been made, had the Commiſſioners been able to have made more general Enquiries.

That as to the aforeſaid Paragraph, taking notice of a Report made to the Commiſſioners (by a Perſon impower'd by them) of ſome Frauds and Abuſes committed either by the Receivers or Collectors of the Taxes in the County of *Devonſhire*, the ſaid Matter was lately referr'd to us by the Right Honourable the Lord Treaſurer, and under our Examination at the very time our Commiſſion was determin'd, ſo that we had not time to enquire into the Fact; but we have ſome reaſon to ſuſpect the Truth thereof, the Perſon as we are inform'd, being one *William Holbech*, who was ſome time before Diſcharg'd from being a Surveyour of the Duties on Houſes, *&c.* as well for his great Neglect in the performance of his Duty, as his notorious Practices to Cheat the Government, which did appear to us by Information from Members of Parliament, and Letters under his own Hand, not but that there may be Frauds of this, and other Natures, of which we have detected and puniſh'd many.

And here we cannot but further Obſerve to your Lordſhips, that even thoſe Receivers who appear upon the annext Account to be in Arrear, proceeded from no want of Care in us, but from a very great Remiſneſs of the Commiſſioners in returning Duplicates; a particular Inſtance of which, amongſt many others, we humbly take leave to lay before your Lordſhips, being that of *Cheſhire* and *North-Wales*, relating to Mr. *Whittleys* Arrear, *Viz.*

That notwithſtanding the many Letters writ by us for the return of Duplicates, and Motions in the Exchequer for that Purpoſe, yet no Duplicates cou'd be had from thence legally to Charge the Receiver, till ſuch time as the Lords of the Treaſury commanded Mr, *Stephens*, One of our Number, to go down into thoſe Counties to bring up what Duplicates were wanting, who after an Attendance of Six Months and upwards, in the Winter, with very great Difficulty, procured and brought up above Four hundred Duplicates, amounting to about 100000 *l.* which may make it plainly Appear to your Lordſhips, that where ever the Commiſſioners are Negligent in their Duty, it is impoſſible for us to haſten the Accounts ſooner than we have done.

That conſidering what Difficulties the ſaid Agents laboured under, for want of the Commiſſioners returning Duplicates, as by law they ought to have done, the Difficulties of the Return of Money from divers Counties, the Poverty of others, as well as great Diſtance from this Town, the little or no loſs the Government is like to Suſtain in the receiving and getting in Twenty four Millions of Money, we cannot but hope we have ſufficiently Juſtified our ſelves to your Lordſhips and the Publick, as to any Miſmanagement or want of Care in us, eſpecially when it is conſider'd what much greater [tho' unavoidable] Loſſes happen to the Publick in other leſſer Branches of the Revenue.

Agents Office, 12th of Feb. 1702.

J. Dewy.
W. Clayton.
Ch. Dartiquenave.
G. Ireton.
Max. Stephens.

An Account of what Arrears of Taxes are Due to Her Majesty from the Receivers of the Counties hereunder mentioned to the 12*th.* of *January* last.

Counties.	Receivers.	l.	s.	d.	l.	s.	d.
Cambridge. —	*John Mason.*						
	On 2d. 3*s.* Aid, 1698 —	1641	1	4½			
No loss here the Security being good.	On Poll, 1698. —	3640	17	5½			
	On Houses —	732	13	2			
	On Marriages —	287	1	0			
					6301	13	0
Norfolk. —	*Augustin Briggs.*						
	On 1*s.* Aid, 1697. —	1477	12	10			
Some loss may happen here.	On 3*s.* Aid, 1698 —	6907	14	6½			
	On Poll, 1698. —	2699	2	6			
	On Houses —	3679	1	3			
					14763	11	1¾
Southampton —	Mr. *Tho.* and *Rich. Cobb.*						
	On 4th. 4*s.* Aid, 1696 —	3536	18	6			
No loss here the Security good.	On Houses about —	1000	0	0			
	On Marriages, *&c.* —	500	0	0			
					5036	18	6
Stafford. —	*Tho. Spendelow.*						
No loss here, Security good.	On the 3d. 3*s.* Aid, 1699				2222	0	0
Lancaster —	*William Kent.*						
No loss here.	On the 3d. 3*s.* Aid, 1699				1383	0	0
Monmouth. —	*Tho. Doyley.*						
	On the 3d. 3*s.* Aid, 1699	1000	0	0			
Some loss may happen here.	On the 4th. 4*s.* Aid, 1696	500	0	0			
	On Houses —	700	0	0			
	On Marriages, *&c.* —	500	0	0			
	On 2d. 2*s.* Aid, 1700. —	1480	11	8			
		4180	11	8			
Memorandum, That the usual Allowances, Supers and Arrears by Estimation to be Deducted from the aforesaid Charge, upon the passing this Receivers Accounts, may Reduce the Sum of 4180 *l.* 11 *s.* 8 *d.* to about the Sum of —					-1800	0	0
	Carried over —				31507	2	7¾

									l.	s.	d.
					Brought over ——				31507	12	7¾
Receivers.	Cheshire:				North-Wales:						
Morgan Whitley ——	l.	s.	d.		l.	s.	d.				
On Review of the Poll—	—7	2	7								
On Quarterly Poll ——	—175	15	10								
On 1st. 4s. Aid, 1693.—	—10	8	11								
On 3d. 4s. Aid, 1695.—	—1155	4	4								
On 4th. 4s. Aid, 1696—	—4808	3	7¾	——	—2246	5	4½				
On Houses, 3 Years ——	—4135	10	2	——	—3626	18	2				
On 3s. Aid, 1s. Aid & Subs.	—4102	0	0¼	——	—5207	13	3				
On Quarterly Poll, 1698	—2792	19	1½	——	—1330	7	10½				
On 3s. Aid, 1698 ——	—2381	19	5	——	—5593	7	11½				
On 2d. 4s. Aid 1694.—	——	—	—	——	—1334	3	3½				
On Marriages, &c. about	—1000	0	0	——	—1000	0	0				
	20569	04	0½	——	—20338	15	11				
Surplus on Account of the 1st. and 2d. 4s. Aid. ———	—1475	2	11	——	—305	18	5				
Some loss may happen here.	—19094	1	1½	——	—20032	17	6				

Memorandum, That the usual Allowances, Mint Tickets, Supers and Arrears upon the several Counties aforesaid, by estimation to be Deducted from the aforesaid Charge may Reduce the said Sum of 39126 *l.* 18 *s.* 7 *d*½. to be about the Sum of ——— 25000 0 0

Queens Houshold. *Francis* Earl of *Bradford*.

		l.	s.	d.
No loss here when the Servants are Paid.	On the 2d. 3 s. Aid, 1698. —	2347	—0	—0
	On the 3d. 3 s. Aid, 1699. —	3897	—0	—0
	On the 2d. 2 s. Aid, 1700. —	1533	—0	—0
			7777	0 0
			64284	2 7¾

Memorandum, *Of this* 64284 *l.* 2 *s.* 7 *d*¾. *it is hardly possible so much as* 15000 *l. should be lost, which can be reckoned no great Sum, out of Twenty Four Millions.*

36. Answer of the Commissioners of the Stamp-Office, to the Observations sent them by the Lords Committees, 8 *Feb.* 170½.

To the Right Honourable the Lords Committees, appointed to Consider of the Observations in the Book of Accounts, &c.

In Obedience to your Lordships Order,

The Commissioners of the Stamp-Office, humbly lay before your Lordships, the following Answer to the Observation, sent them the 8th Instant.

TO the first part of the Observation, we most humbly Answer, That we do not know of any Defects in the Management of the said Duties, nor of any Abuses therein, which a constant Application and Care, has not been exercised to remedy and prevent, as far as lay in our Power; That indeed there are some Abuses, which the present Acts of Parliament, relating to the said Duties, seem not sufficiently to provide for, and therefore we Prepared and humbly Offered to the Honourable the House of Commons, a Bill to pass this Sessions, to remedy the same.

To that part which mentions that the Auditor has no Comptroll further than the Cash Account, *&c.* We humbly Answer, That this being a New Erected Office, and differing in Management from other Branches of the Revenue, One of the Auditors of the Impreſt; was applied to before Passing the first Years Account, for his Direction, in what form and method he would have the same Exhibited to him; who thereupon came to the Office and Directed that the general Charge of the gross Produce of this Duty paid into the Receiver General, should be certified upon Oath, by the Comptroller, and the Receiver to Discharge himself by producing sufficient Vouchers, Attesting the truth of the whole Account upon Oath, which method has been ever since Pursued.

To that part of the Observation which says, That a very material Part of this Revenue, is not subject to that Check which in the Constitution of other Offices has been thought Necessary, and that the Expence of it is much too Great; We humbly Answer, That every material Part of the Duty under our Management, is as fully Check'd as the Nature of the Business will admit of; and we humbly Hope the Charge of the Management may be thought Moderate, considering the whole Expence upon both Duties, does not amount to Two Shillings in the Pound.

To the last Part of the Observation mentioning, That the Additional Duty bears but very little of the Charge of Management, *&c.* We humbly Answer, That on the Commencement of the Additional Duty, the then Commissioners attended the Lords Commissioners of the Treasury (whose Orders they are by the Acts to Observe) among other things, to pray their Lordships Directions how to Apply the Salaries and Incident Charges in relation to the Two Duties; who thereupon directed, That the Salaries and Incidents should be Paid as formerly out of the Continued Duty, which has been accordingly Observed; No allowance being made out of the Additional Duty, but the Poundage to the Country Distributers, Returns of Money, Exchequer Fees, and Discompt for Prompt Payment, allowed by Acts of Parliament.

R. Uthwat
Edw. Lloyd.
Henry Corniſh.
Ro. Pooley.
Rich. Dyot.

37. Answer

37. Anſwer of the Commiſſioners of the Cuſtoms, to the Obſervations of the Commiſſioners of Accounts.

To the Right Honourable the Lords Committees appointed to Conſider of the Obſervations in the Book of Accounts, Delivered into the moſt Honourable Houſe of Peers.

May it pleaſe your Lordſhips,

In Obedience to your Lordſhips Commands, by your Order of *Munday* laſt, Directing, That the Commiſſioners of the Cuſtoms ſhould have Copies of what relates to them in the ſaid Obſervations; and that they put their Anſwer thereunto in Writing this Day: We the Commiſſioners of Her Majeſties Cuſtoms, whoſe Names are hereunto Subſcribed, humbly Crave Leave, for the Clearer Satisfaction of your Lordſhips in every Article, to Offer what we have to ſay in our Defence, Paragraph by Paragraph.

Obſervations of the Commiſſioners of Publick Accounts.

1. AS to the Conſtitution and Management of Her Majeſties Revenue of the Cuſtoms, the Commiſſioners Obſerve, That though the Caſh Account of the Cuſtoms is yearly paſs'd, the General Accounts are far behind; which, in their Opinion, is chiefly to be Imputed to the great Remiſneſs of ſome of the Examiners, in not giving due Diſpatch to the Examination and Comptroll of the ſeveral Accounts of the Out-Ports, as well as the Inability of others for the Diſcharging of that Truſt.

To the Firſt Article, concerning the General Account.

1. THAT the General Caſh Account of the Cuſtoms is made up to *Chriſtmas*, 1702. which is nearer by Three Months than ever it was, or could be done, till ſome of the preſent Commiſſioners Propos'd in their Preſentment of the 30th of *November*, 1697. Copy whereof is hereunto Annex'd, a Regulation of the Method the Receivers General were in before that time, of making double Certificates for many Weeks together, at the cloſe of every Year. And that the General Groſs Account is made up to *Chriſtmas*, 1699. which is as near as it us'd to be formerly, when it did not require one Third of the Examination that it does now, by the Multiplicity of Duties, whereof the Receiver General keeps 31 Accounts. *Paper* A

That there are about 70 Collectors Books of the Out-Ports to Examine for every Quarter.

And that great Precipitation, in a matter of ſo much Difficulty as is the preſent Computation of the ſeveral Duties at the Cuſtom-Houſe, with the different Diſcounts and Allowances, would not be for the Service of the Revenue. And yet it is certified to us upon Enquiry, That the four

present Examiners have carried in their Books to the Comptroller General to *Midſummer* laſt, excepting only of two or three Ports, where, by the Death of the Collectors, the Books have happened not to be ſent up in due form; ſo that we find no reaſon to complain of the Remiſneſs of theſe Officers, or to Doubt of their Submiſſion to the Authority of the Board. And as to their ability, Two of them have been above Twelve Years in the Service. And for the other Two, though we can't ſay they have equal Experience, we hope they may attain to a better Diſpatch by their Diligence. The repeated Orders of this Board to the Collectors, to ſend up their Quarter Books, and other Accounts, and to the Examiners to diſpatch their Obſervations upon them, as well as to all the other Officers under our Direction, whoſe Remiſneſs has been taken notice of in any of theſe Articles, muſt have been Obvious to the Commiſſioners of Publick Accounts (who, we preſume, Exhibited theſe Obſervations to your Lordſhips) from our Minuts Books, which were before them.

2. As to the 2d Article concerning the Charge of the Management. The old Eſtabliſhment of Officers, and ordinary Incidents continued to be Paid out of the Cuſtoms as the more certain Revenue; But where it has been neceſſary to ſet up new Officers on occaſion of any of the Additional Duties, the charge of ſuch new Officers has been paid out of the reſpective Duties (as Debentures and Allowances always are) which is as much, as we humbly preſume was intended by the ſeveral Acts, where we find the Additional Charge neceſſary for Management of ſuch Duties, generally Excepted out of the Appropriation. But the word Proportion, (as it is mention'd in this Article) does not occur to us in that part of any of the ſaid Acts of Parliament. Beſides that, the making the ſeveral Funds bear the Salaries and other incident Payments in proportion to the Produce of them, (tho' perhaps it is barely poſſible to be done by a retroſpective Account) yet would be a Work of great trouble, and no manner of uſe, now the Principal Duties are all united into one common Fund. And the Commiſſioners were ſo far from apprehending themſelves liable to any Imputation upon their Management in this Particular, that they thought it might be a proper Evidence

3. That there has not been due Care taken in the Discharging of Debentures. In particular, the Commissioners find, That till about the Year, 1697. the Debentures due upon the Silk, were paid out of the Duty of Customs, to the great Lessening the Revenue arising from thence; and consequently, very much to the Prejudice of those who were Intituled to the Produce of it.

of their good Service, to represent very lately in another place, That altho' the Revenue had increas'd from about 500000 *l.* to 1640000 *l. per Ann.* for each of the two last Years of the Peace, by the several Additional Duties which have been put under the Management of this Board; and altho' in most of the Acts Granting such Duties, there have been Clauses of Allowance for Management, yet we have not Charg'd the Publick with 500 *l.* a Year for all the Duties together, excepting only in the Coal Duty, wherein Meters are appointed by Law. For the 15 *per Cent.* (which being according to the value by the Candle) requires a distinct Management at distance from the Custom-House, and besides, some allowance for Clerks necessary to be added to the Receivers General, for the great increase of Business in that Office.

3. To the 3d Article we Answer, That by the Special Care of some of the present Commissioners (tho' after a very long struggle) the number of Parchments, on which Debentures are made out, have been reduced above one half of what they were before; For whereas there were 4 Debentures formerly for the same quantity of Tobacco, there are now but two; and for that, as also for other Goods, where the Duties are all paid but one, except for the 15 *l. per Cent.* So that tho' the Merchant has better dispatch, and is at less charge than formerly, yet the several Officers have more time to Examine and Compare with the Entries in their Books that the Debentures are right. And we crave leave to appeal to all the Fair Merchants of *England*, whether the Officer who has had for some Years past the Charge of Examining Debentures, has not been more Exact for the Interest of the Revenue, and yet given them better satisfaction in their dispatch, since this Method took Place, than ever they had before.

The Instance brought to confirm this Article (with great submission) Relates to the charging Debentures to Account, and not to Payment of them. And as to this, We say that the Commissioners got it altered by the 2d Paragraph in their Presentment before mentioned, which is above 5 Years since, and hope they shall not be now blamed, because they could not get it done any sooner. And tho' we do not pretend to excuse the then Receiver General in such misapplication of the *Paper A*

Customs,

4. That it does not appear there is a ſufficient Check upon ſome parts of the management of this Revenue, where there is moſt occaſion for it: As for Example, The Commiſſioners do not find there is ſuch Care taken as is requiſite to ſecure the Duties upon the Importation of Goods; the Jerquer, whoſe proper buſineſs it is to Comptroll the Maſters Reports by the Land-waiters Books, and to ſee that all the Goods Imported are duly Entred, often contenting himſelf with the Account the Merchant gives in, without ever looking into the Land-waiters Books, to ſee whether they agree with the Maſters Reports: And many of the Land-waiters Books are found not to agree as to the Species or Quantities of Goods Imported.

5. That the Collectors in the Long Room are not ſo Punctual in their Diſcharge, as the Commiſſioners conceive they ought to be; For though they are obliged Weekly to pay to the Receiver General, not only all the Money they Receive, but likewiſe to deliver over all the Bonds that are taken by them in the preceeding Week, yet it appears they detain part of the Money longer in their hands; and as it is ſeldom that any of the Bonds are delivered up ſo ſoon as they ſhould be to the Receiver General, ſo many of them are not deliver'd at all, but kept by the Under Receivers till they become due, and then the Money is by them received thereupon: The Conſequence of which is, that by this means it is exceeding Difficult to find out, whether they duly bring to Account all they receive or not. The Bonds being very Numerous, and the Receipts upon this Revenue of a very great Bulk; and unleſs there be a Check upon them Weekly, to inſpect the ſtate of the Bonds taken by them, and ſee that they charge themſelves with the Money as ſoon as they receive it, without keeping it in their hands to make any indirect uſe of, it is impoſſible to Diſcover, whether thoſe Officers perform the Duty of their Places with that Fidelity that is neceſſary for the Publick Service.

Cuſtoms, as is alledged, which no doubt was a leſſening of the nett produce of that Fund, yet in the laſt appropriation of them for 1200000*l.* there aroſe a very great Surplus out of this Fund, after all the Debt paid. So that there was really no prejudice at all to any who were Entituled to the Produce of it.

4 To the 4th Article, We have Examin'd the Jerquers, whereof there are three in this Port, who all underſtand their Buſineſs, and have ſatisfied us, that their Practice in Jerking Ships is never in the manner objected againſt them in this General Charge, without Examining the Maſter's Reports by the Warrants, and comparing both with the Land-Waiter's Books. And as to what is ſaid of the Land-Waiters, unleſs we had the Names of the Ships, and time of Importation, and the Species of Goods ſuppoſed to be Deliver'd, we cannot be inform'd whether it do bear upon any of them or no.

5 As to the 5th Article, The Receivers in the Long Room bring their Account of Money as near as they can to a Ballance every Week; but as the Receiver General cloſes his Account on *Saturday*, and the Comptrolls do not give the Particular Collectors their certain Charge 'till *Monday*, or *Tueſday*, they cannot Ballance always to a Shilling. And as to the Bonds, thoſe for Wine and Tobacco (which are the moſt conſiderable) have of late, purſuant to the Commiſſioners Directions, been deliver'd over to the Receiver General, as ſoon as the Collectors have had time to enter them in their Books. But the Bonds taken from the *Eaſt-India* Company can't be brought to a regular Account 'till the ſights are perfected for the Importation Duty, or the Goods Sold by the Candle for the 15 *per Cent.* which being a Tranſaction the Receiver General has no cognizance of, is more readily done by the proper Collector, who acknowledges to have kept the Bonds for other Duties alſo of that Receipt in his hands 'till Diſcharged. But we muſt give him this Teſtimony, That in an Account of many Hundred Thouſand Pounds, which have paſs'd through his hands Yearly, for ſeveral Years paſt, it does not appear to us, that ever this Officer made a bad Debt to the Crown.

6. As

6. That it does not appear there is greater Care taken in the appointing ſufficient Checks to Comptroll the Accounts of the Receiver General, either as to his Charge or Diſcharge; For as to what regards his Charge, the Commiſſioners do not find there is any Comptroll over that part of his Receipts which ariſe from Remittances from the Out-Ports, the Collectors there ſending up only Quarterly or Monthly Remittances of what the ſeveral Duties produce in thoſe Ports. And the Bills being many in Number, and paid at different Times, 'tis impoſſible, they conceive, till a better Method is ſettled for the keeping thoſe Accounts, to Diſcover whether the Receiver General charges himſelf with the Receipt of any, much leſs of all the Money, ſo ſoon as it comes to his Hands.

7. In like manner that part of his Charge which proceeds from Bonds turn'd into Money, appears to be not ſufficiently taken Care of, ſince according to the preſent management, it ſeems impracticable to Diſcover whether the Money ariſing from thence is duly charg'd in his Weekly Certificate, there being no one Officer in that Revenue, who thinks it his buſineſs to inſpect that matter; and by Examining the Bonds, and ſeeing whether he has them all by him or not, to find out whether the Sums for which they were taken, have not been received much ſooner than they have been brought to Account.

8. Beſides theſe Defects in the management of this Revenue, with regard to the Receivers Charge, the Commiſſioners are humbly of Opinion, there are others in his Diſcharge; it not appearing to them, That the Comptroller hath any Power, or at leaſt ever makes uſe of it, to Inſpect and Examine Weekly, whether the Receiver has actually in his Poſſeſſion all the ſeveral Debentures which he craves allowance for in his Certificates; and whether he does not ſome times Diſcharge himſelf of many Sums as Paid upon that head, before they are actually Paid. However the Commiſſioners think, that in Juſtice to the preſent Receiver General, they ought to let you know they do not find he has made any indirect uſe of theſe Opportunities; but that they thought it became them to ſubmit theſe Obſervations to your Conſideration, not knowing what advantage may be ma[de] by thoſe who

6. As to the 6th Article, if the Commiſſioners of Accounts had been pleas'd to take notice of our Preſentment of the 30th of *November*, 1697, They might have obſerv'd, that what they meant by this Article, was therein more particularly propos'd; and if they would have ſent for the Comptroller General of the Accounts of the Cuſtoms, they would have known it has been Practiſed accordingly ever ſince. So that if this care did not appear to theſe Gentlemen, We hope it ſhall not be imputed to us, that which We had propos'd for the Publick Service being actually put in Practice in this Inſtance. A. *No.* 6. *Form of Abſtract* D.

7. The 7th Article muſt receive the like Anſwer; ſome of the preſent Commiſſioners firſt propos'd, inſiſting upon Intereſt at the Cuſtom-Houſe, where Bonds were not Paid in time; the Merchants Petition'd againſt it, but were over-rul'd at the Treaſury. On the Commiſſioners Report a Sheme is framed for making it Practicable, and the Officers concern'd directed to make their Objections, if they had any, or to propoſe ſome other Method. And if we ſhould be blamed, becauſe the Merchants are with difficulty brought to comply, and the Officers to execute, 'twill be a very great diſcouragement to all future Endeavours for advancing the Revenue. B. *The Sheme*, E. *The Report.*

8. Tho' this Obſervation in ſome reſpects is true, yet we muſt crave leave to do that Right to the Management, that we propoſed a Regulation of it in our Preſentment of the 14th of *Auguſt*, 1699, Copy whereof is hereunto annexed. To which we pray to be Refer'd, for juſtifying our Endeavours to have it Rectified, which appear again in the firſt Paragraph of our Report of the 30th of *November*, 1697. And ſome of our Applications were ſo far from reſting in a Matter (as was conceiv'd) ſo neceſſary for the ſecurity of the Revenue, that on a Petition of one of our number in the Year 1701, the then Lords of the Treaſury agreed to propoſe to His Majeſty this with the other part Petition'd for, and receiv'd His Majeſties Approbation of both; purſuant to which the ſaid Petitioner entred into that Province which was alotted to him. And how the Dire- *Paper* C. A. *No.* 1.

ſhall

shall Succeed him, from the Latitude there is for Corruption and Abuse in the Receipt of this Revenue.

9. That whereas there was an Order made by the Commissioners for managing this Revenue, and approved by the Lords of the Treasury, That no Merchant should be suffer'd to Enter into new Bonds, before he had clear'd those formerly given: Yet the Commissioners find that Order has been frequently broke and no Just Account made of the Interest due upon the Bonds, under pretence, That the Merchants refuse Payment, when by Law they might be compell'd to it.

10. That there is not due Care taken in quickening the Merchants in the Payment of their Bonds: It appearing, That many Bonds have not been put into the Solicitors hands, till long after they became due, to the great Detriment of the Publick.

11. And that when they have been put into the Solicitors hands, the Commissioners Observe, They have not been Prosecuted with such Dispatch as the Publick Service Required.

12. This Revenue has also further suffer'd considerably for want of sufficient Care in Inspecting the Securities usually given.

13. The Commissioners upon a particular Inquiry, find further, That for several Years, during the late War with *France*, and afterwards a Clandestine Trade was carried on for Importing *French* Wines from St. *Sebastian*, and other Ports of *Spain*, That tho' His late Majesty gave notice thereof to the Commissioners of the Customs in *April*, 1695, Yet no Seizures were made or Prosecuted to Effect, till the

tion for the other part came not to be pursued at that time, was not under our Observation.

9. This is a Prudential Order, frequently repeated by us, and we humbly hope, we shall not be charg'd with the Officers neglect of our Orders, when we take all the care we can to have them duly observed; it being impossible for us to watch every one in all the acts of his Duty. As to the account of Interest mention'd in this Article, we hope it is sufficiently Answer'd in our Observation on the 7th, and we are Informed by the Receiver General, that where the Merchant disputes the Payment of Interest, he refuses to Cancel the Bonds, tho' the Principal be received, and the time of Payment mention'd therein.

10. The time of the Bonds growing due, is under the immediate Observation of the Receiver General. If these Gentlemen do not find in their 8th Observation, that he makes any Indirect use of these Opportunities, we hope they will be pleas'd to Observe also, that he was obliged to charge himself with that Interest from the times that the Bonds were due.

11. We do not desire to excuse any neglect that has been in any part of the Business, nor could we justifie our selves, if it did not appear that we have frequently excited this Offices to more Diligence.

12. The taking Securities (if it be meant upon Merchants Entries) is the proper business of the respective Collectors. We have frequently repeated our Orders of caution to them in this particular; and as soon as it was represented to us, that one of the Receivers was negligent in this part of his Duty, he was dismiss'd by the Board. And we humbly crave leave to observe upon this Occasion, that the Sums that may fall short at the foot of the Custom-House Account for ten Years past will be but very inconsiderable, in proportion to the many Millions Accounted for in the whole Receipt of that time.

13. As to the 13th Article concerning the St. *Sebastian* Trade, we do humbly offer, That it does appear by our Solicitor's Schedule of the particular Causes hereunto annex'd, that there were Seizures Prosecuted, and Tryals for Importing French Wines from St. *Sebastian*, in the Years 1695, 1696, 1697, 1698, and 1699, tho' without any success, the Verdicts being all against the Crown. That by *Paper* F.

Year, 1700. That this Clandestine Trade was carried on by a Notorious Confederacy between the Importers, the Consuls abroad, and some Officers in the Customs; that mean Appraisments and undue Compositions have been made for Seizures; That the Inspector of the Fines and Forfeitures on Seizures (the Duty of whose Office it is to take care, the Publick is not Defrauded) has not Regularly attended the Appraisments, Compositions and Sales by Inch of Candle, and owns he kept no Account of the same; and that when Personal Informations have been Entred, and Offenders Prosecuted at the Charge of the Informers, they have been greatly Discouraged, and *non Pros* Entred, not only to the Injury of the Informers, but the prejudice of the Publick. By all which unfair Practices, it appears to the Commissioners, this Revenue has suffer'd considerable.

our Presentment to the Lords of the Treasury of the 7th of *March*, 1695, hereunto also annexed, we did represent the difficulties we were under relating to this Trade, which we humbly pray may be read for our justification in this Matter. And altho by His late Majesties Direction, pursuant to our said Presentment, two Officers were sent to St. *Sebastian*, in order to discover and prevent this Trade, and carried with them a Commission to Examine Witnesses touching the Ship *Revenge*, then under Seizure in this Port, on supposition of her having Imported French Wine from St. *Sebastian*, and whereof they presum'd they had sufficient Evidence, yet the Jury gave their Verdict against the Crown. And for the continuance of our Endeavours to prevent this Trade, notwithstanding the ill Succes in *Westminster* Hall, we crave leave to take notice, That on the Commitment of a Bill depending in the House of Commons in the Winter of 1698, for preventing Sophistication of Wine, one of our number did propose a Clause for preventing Sophistical Importation, mentioning the St. *Sebastian* Trade, and that there were many Clauses to the same effect, in the Bill brought in the next Session for preventing Clandestine Trade. If there were any Collusion in this Matter with any Officers of the Customs, no proof of that kind was ever produc'd at the Custom-House Board; and if there be any, we could wish such Officer might be named, that Innocent Persons may not suffer in their Credit under a general Charge. That we took all the care that was possible for us, by many repeated Orders to our Inspector to see such Wines as were Seiz'd duly Apprais'd; and also by recommending it to the Commissioners for Appraisements, that Men of Skill and Substance should be Sworn for that purpose, We hope the Commissioners of Acounts will do us the Justice to acknowledge, from our Minutes of this Transaction, which are all before them. And that any undue Compositions have been made by Direction or Allowance of this Boards, or *non Pros* proposed, but in such Cases where the King had Compounded, is what we absolutely deny; and the Entring *non Pros* for the King's part, could not hinder the Prosecutor from going on for his own, if he thought fit. And for the Proceeding of the Custom-House Board, with Relation to the several Compositions

Paper G

14. The Commissioners must acquaint you further, That they are not able to say, what Answer the Commissioners of the Customs can make to any part of these Observations, because tho' they have Deferred laying this Report for some time before you, in order to hear them upon these and several other matters, as those Commissioners themselves desired; yet they have not thought fit to suffer themselves to be Examin'd, or to Answer the several Queries design'd to be Proposed to them; however, this Justice must be done them, that they have had no great Incouragement to endeavour the Reformation of Abuses, since upon Representations formerly made by them to the Treasury, of Defects in the Management of the Customs, the Commissioners do not find any great notice taken, or any thing done to remedy the most material Abuses.

tions for St. *Sebastian* Wines, we pray to refer to our particular Reports upon this Subject, of the 21th, and 27th *June*, 1700, the 23th of *November*, 1700, and the 19th *June*, and 15th *December*, 1701. all which are hereunto annex'd. Nor can we imagine how the Terms of the Composition on the Seizure by our Prosecution could be construed injurious to the Publick, when the Crown receiv'd the whole benefit of the Composition; whereas a private Informer would have been Intituled to half, which in that Case would be only of the appraised value, the Court of Exchequer seldom refusing Writs of Delivery. And as for the Composition on the Personal Information, the *Quantum* was submitted wholly to the Lords of the Treasury, and the *Modus* in both to the Judgment of His Majestie's Learned Council. All which, we humbly hope, will suffice to justifie us in this whole Transaction. *Paper* H. I.K.L.M

14. To this we humbly offer, That from the time we knew that the Commissioners of Accounts were making Enquiry relating to our Management, we were desirous to give them all the satisfaction we could, in case of their Examination. And altho' we are not Charg'd with one Shilling of the Publick Money, and have therefore no Account of our own to be Taken, Stated or Examin'd, yet we thought it our Duty to submit to an Authority so deriv'd as that Commission is, as may be seen by the Entries of all that pass'd between us, and that Board, wherein it will also appear, that these Commissioners, in obedience to their Precept, have had carried to their Office daily (as long as they thought fit) all our Presentments, from 1691, our Minute Books from 1692, and our Reports from 1693, in which Books are Entred the most material Transactions of the Custom-House Board. And as there can be no doubt but that these Honourable Gentlemen, have believ'd it Incumbent upon them to Represent for the Publick Service whatever they judg'd proper to be alter'd in our Management, so we hope, that in whatever part they have been silent, we shall have the advantage from their Enquiries to be reputed blameless. If therefore what the Commissioners of Accounts have in their Observation thought fit to be Regulated, agrees entirely with the Proposals we have made from time to time (as will appear from Papers Refer'd to in this

this Anſwer, which were all under their view) we hope they will be pleas'd to make us ſome allowance for the advantage we have in concurring with their Opinion. And if what remains imputed to us in their Charge, is that our Orders have been ſometime neglected, we will hope for their Pardon, ſince they themſelves are ſenſible we wanted Support and Authority to keep our Officers to their Duty.

Upon the whole Matter, we humbly Refer to the favourable Conſideration of this moſt Honourable Houſe, with regard to our ſincere, ſteady and viſibly ſucceſsful Endeavours for the advantage of the Revenue, and the Publick Service, what we have here offer'd, purſuant to the Orders of this moſt Honourable Houſe, in anſwer to the Obſervations of the Commiſſioners of Publick Accounts, with the greateſt Reſpect and Submiſſion.

Cuſtom-Houſe, *London*, 11th of *Febr.* 170½.

C. Godolphin.
Sam. Clarke.
Ben. Overton.
T. Newport.

FINIS.